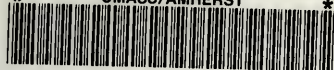



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EIGHTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT
COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

JANUARY, 1893.

BOSTON:
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1893.

Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, BOSTON, Jan. 31, 1893.

HON. WILLIAM E. BARRETT, *Speaker, House of Representatives.*

SIR:—I have the honor to transmit, for the use of the Legislature, the eighth annual report of the Board of Gas and Electric Light Commissioners.

Very respectfully,

WM. M. OLIN,

Secretary.

ERRATA.

Page 46. Marblehead, \$80,000 should be \$8,000.

Page 50. Total of \$1,975,968.74 should be \$1,976,968.74.

Page 86. Suburban, Boston, \$174,400 should be \$159,400.

Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its Eighth Annual Report.

Another change occurred in the membership of the Board in July last, Col. J. W. Coveney, after a year of valuable service, having resigned to assume other public duties. Mr. Walter S. Allen, the clerk of the Board, resigned his position in the same month. Mr. Allen had been with the Board since its creation, and through his familiarity with its work, his scientific attainments and his fidelity in the discharge of his official duties, rendered specially valuable service to the Board and the public.

There are now one hundred and thirty-six companies, towns and individuals engaged in business under the supervision of the Board; twenty-six of these supply both gas and electric light, sixty-three only electric light and forty-seven only gas.

Chapter 263 of the Acts of 1891 imposed a per diem penalty for delay in filing the annual returns to the Board; a copy of it will be found in the Appendix. As a result of this, there have been fewer delinquent companies than ever before, and eighty-seven returns were filed in the office within the time fixed by law. Of the forty-four others, twenty-eight were filed within seven days and all but one within thirty days thereafter. This has enabled the Board to present its report earlier than would have been otherwise possible.

But few changes of importance in the affairs of the companies have taken place during the year.

The property of the Gardner Gas Light Company has been sold under foreclosure by the mortgagees, and was purchased by Mrs. Maria L. Ruggles of Worcester. Since the sale, the company has supplied no gas, has held no visible property, and the plant has been managed and the business conducted in the name of Mrs. Ruggles.

The consolidation of the Lawrence Gas Company and the Edison Electric Illuminating Company of Lawrence has been completed, and on June 30, 1892, only the former corporation was engaged in business. The plants of both companies up to that date, however, were managed as distinct properties, with separate accounts, and separate data concerning them is frequently given in the statistical portion of this report.

Reference was made in the last report to the case against the Walworth Light and Power Company, which was then pending in the supreme judicial court. A decision has since been given, and the court held that the prohibition in the statute extended to all the wires involved in the case, and ordered an injunction to issue against the use of them by the Walworth Company. As this decision has an important relation to the work of the Board, and is of general interest to the companies and the public, the opinion of the court is given in full in the Appendix. In consequence of this decision the company has transferred its plant and business to the Suburban Light and Power Company of Boston, which since July 1, 1892, has operated its plant.

During the year, by change of corporate title, under chapter 360, Acts of 1891, the Beverly Gas Light Company has become the Beverly Gas and Electric Company, the Charlestown Gas Company, the Charlestown Gas and Electric Company, the Palmer Electric Company, the Palmer and Monson Electric Company. The two former changes occurred prior to, the last since, June 30.

New corporations with authority to distribute electricity for light have been organized during the year as follows: Quinsigamond Electric Power and Light Company of Worcester, capital \$10,000; Hull Electric Light and Power Company of Hull, capital \$10,000; Eliot Falls Electric Light Company of Natick, capital \$30,000; Hawks Electric Company of Boston, capital \$12,000.

The Lexington Gas Light Company made the only application which the Board received during the year for leave to engage in the supply of electric light under chapter 385 of the Acts of 1887.

During the year covered by the returns the companies in New Bedford, Haverhill and Chicopee have erected water-gas apparatus, and have begun to distribute a mixture of coal and water gas. The Athol company has returned to its former practice of distrib-

uting only water gas. During a portion of the year the company in Marlborough has manufactured gas from wood enriched with oil, but it has recently abandoned that process. The Millis Company has added to its other business the supplying of electric lights in Millis.

The works of the Roxbury and Dorchester companies remain closed. For most of the year ending June 30, 1892, these companies distributed a gas which they purchased of the Boston Gas Light Company, but since March, 1892, they have bought directly from the Bay State Gas Company. Extensive alterations have been made at the North end station of the Boston Gas Light Company, and a water-gas plant of large capacity is nearly ready for use. It is understood to be the intention of this company to distribute only water gas in the near future. During the year the Bay State Gas Company has begun to supply private consumers with gas directly from its own mains, but the output for this purpose has not been large.

WAKEFIELD PETITION.

Early in the year the Board received from the selectmen of Wakefield a complaint that the Citizens' Gas Light Company of Reading, South Reading and Stoneham was distributing to its consumers gas of an impure and inferior quality, and a request that such orders be made as would secure its improvement. An investigation was begun immediately, and a public hearing was given in Wakefield.

The usual analysis of the gas and test for candle-power and impurities revealed no extraordinary conditions, and no violation of the statutory requirements except in the presence of sulphuretted hydrogen. The gas had an unusually strong and offensive odor, which upon further examination appeared to be due to a particularly poor and sulphurous lot of coal which the company had been using, without fully appreciating its troublesome qualities. In view of the fact that immediately upon notice of the complaint the company arranged to abandon the use of this coal and of the further fact that the cause of the complaint soon afterward disappeared, no order upon the petition was considered necessary.

APPEAL OF WAKEFIELD ELECTRIC LIGHT AND POWER COMPANY.

This was an appeal by the Wakefield Electric Light and Power Company from the decision of the selectmen of Wakefield, refusing it permission to erect poles and run wires in the streets. No steps were taken to bring the case to a hearing, and upon suggestion by the appellants the appeal was dismissed.

APPEAL OF PHŒBUS H. ALEXANDER *et al.*

This was an appeal entered by Phœbus H. Alexander and Fred. P. Barnes from the decision of the selectmen of Peabody, refusing them permission to erect poles and run wires in the streets of said town. Since the appeal was taken the town has constructed its own plant. With the consent of the appellants the appeal has been dismissed.

APPEALS OF THE CONSUMERS' GAS COMPANY OF NEW BEDFORD.

These were appeals from the mayor and board of aldermen and from the board of public works of the city of New Bedford.

The Consumers' Gas Company, regularly organized under the laws of this Commonwealth, applied to the mayor and aldermen of New Bedford for leave to open about five miles of the principal streets for the purpose of laying gas mains. That board declined to grant the petition, on the ground that it did not have jurisdiction in the matter, and referred it to the board of public works, which after a public hearing dismissed the petition.

The Consumers' Gas Company, assuming the action of the board of aldermen to be a refusal, appealed from the decisions of both boards. The hearings which were held in New Bedford occupied several days, and the city, the appellant, and the New Bedford Gas and Edison Light Company were represented by counsel. The latter company has alone had the right to supply gas in New Bedford since 1853. In 1888 it began to supply electric light, having purchased the property and rights of the New Bedford Electric Light Company; and in July, 1890, it was consolidated with the Edison Electric Illuminating Company of New Bedford, under authority of a special act of the Legislature.

Since that time it has been the only company selling gas or electric light in that city.

The consumers of the present company were numerously represented among the witnesses, and were encouraged to describe as fully as possible their grievances. Their testimony showed a general satisfaction with the quality of the gas, but a considerable desire to secure it at a lower price, and much complaint about the administration of the electric department and the prices charged for the incandescent light.

The petitioners claimed that if their request should be granted they could supply a gas much superior to that of the existing company, and at a lower price.

The shareholders in the petitioning company were interested in the ownership of a patented process for making gas from oil, water and air, and it appeared from the evidence that it was their intention to use this particular process if their request was granted. Upon the value of this their case principally rested. The Board endeavored to ascertain whether this process gave reasonable promise of fulfilling the expectations and intentions of the petitioners.

Plans and the evidence of experts were submitted and carefully considered, and an examination of a plant in actual operation was made by the Board. The process does not differ essentially from that in common use in many small towns where oil gas is distributed, except in the introduction into the retort with the oil of a nearly equal amount of water, and in the mixing of the gas and air in the heated retort, instead of in the holder. It was proposed also to filter the oil before using through a "vegetable compound consisting of ground corn cobs and ashes from the wood and bark of the white ash tree," and also to pass through the retort a certain amount of the aqueous extract of potatoes; but no explanation of the value of these to the gas was attempted, and no particular consideration given to it by any of the parties interested.

A test of the apparatus and process was made under the supervision of the inventor and in the presence of experts selected by the two companies interested, and these agreed in their testimony before the Board in all material points. This test afforded a good illustration of the value of the process, as the experimental bench

was of the full size for commercial use. Crude oil, coal, pine wood, potato extract, corn cobs and ashes were used as directed, and gas was made at the rate of about 445 feet per hour. The result of the operation showed that to make 1,000 feet of this gas in the holder, ready for use, would require 9.12 gallons crude oil, 81.3 pounds coal, $\frac{1}{8}$ cord foot of wood, 1 pint potato extract, $\frac{1}{8}$ bushel ground corn cobs, and $\frac{1}{8}$ wine pint wood ashes, costing in that locality about 70 cents. To these figures must be added labor, which may fairly be estimated at not less than 13 cents in a large works of this kind, making at least 83 cents for the cost in the holder. Although these figures include nothing for repairs or depreciation, they much exceed the cost of manufacturing the gas of the company now in operation.

The specific gravity of the gas is .790, and that of the present company's about .600, from which it appears that the proposed gas is nearly 25 per cent. heavier than that now used. To distribute the same amount of the former, unless at greatly increased pressure, would require larger mains, a larger investment and therefore greater cost for distribution. It would also require interior pipes and fittings of larger capacity.

Several tests of the candle-power of the gas showed an average of 17.29, which is from .18 to 1.70 candles lower than the average of the present company's gas. The analysis of the gas made by the experts referred to above showed the following results, the figures indicating the relative volumes of each constituent:—

Carbonic acid,	2.30
Illuminants,	21.85
Oxygen,	2.45
Carbonic oxide,	6.90
Hydrogen,	3.40
Marsh gas,	13.61
Nitrogen,	49.49
	<hr/>
	100.00

It will be seen from this that more than half of the entire volume consists of carbonic acid and nitrogen, gases which neither burn nor aid combustion, but seriously diminish the flame temperature of any gas of which they form a part. The gas has, then, a low value for heating or cooking purposes, this peculiar composition

and result being due to the large amount of air used in its manufacture.

From these facts it appears that the gas of the process proposed is of lower candle-power, of less heating capacity, and more expensive to produce than that now used in New Bedford.

The petitioners stated, however, that, if they found after trial that this gas was for any reason unsatisfactory as to quality or cost, they should abandon its use, and should adopt some process which would produce the best possible quality at the lowest possible cost. Had they been able to make this offer more definite, it would have deserved more extended consideration; no other process was, however, mentioned or alluded to.

For these reasons the Board was unable to see that any advantage could come to the citizens or gas consumers of New Bedford by granting the prayer of the petitioners, which might not be readily secured from the present company.

A strong and general feeling of hostility to the company and certain peculiarities of its administration was a prominent feature of the hearing. The Board regrets exceedingly that any foundation for this existed in fact. Very much of this sentiment was doubtless due to changes inevitable upon a consolidation of the companies, but more to the methods pursued in dealing with consumers, as illustrated in the manner of advancing the electric rates to a living basis, and in the arbitrary and monopolistic spirit pervading the printed regulations or rules issued by the company.

The company has, it is true, a practical monopoly of the lighting business; but the extensive privileges and concessions which it has received as a free gift from the public impose upon its managers an imperative duty to conduct its affairs with the same effort toward the public convenience and in the same spirit as the successful merchant employs to attract and retain his trade.

In considering this case, it was not intended to pass upon the absolute value of the particular process considered, but only upon its value in the locality considered. Neither was an opinion expressed as to the fairness of the price charged by the present company for its gas; such question was not necessarily within the scope of the inquiry, nor could any order affecting it be

based upon the proceedings. The Board, however, noted with approval the fact that the company had voluntarily reduced the price of gas since the hearing upon this appeal had begun.

Most of the complaints by the witnesses were either of the quality or price of the electric light. The Board took no formal action in reference to these, for the reasons cited above. It did, however, make a careful examination of both of the electric plants, studied their management and conferred with the company concerning them. As a result of this it received satisfactory assurance that all the changes needed to secure the best possible electric service would be made, and that the company would soon make a considerable outlay in this department.

Upon a careful review of the whole case, the Board was of the opinion that the appeal could not be sustained, and the following was adopted :—

Ordered, That the appeal of the Consumers' Gas Company be dismissed, and the decision of the board of public works be affirmed.

The same reasons afforded ample ground for a refusal to sustain the appeal from the board of aldermen, and it seemed unnecessary to rule upon or discuss the legal questions raised as to the relations of that board to the petition or to the board of public works.

Both appeals were dismissed.

LEXINGTON GAS LIGHT COMPANY.

The Lexington Gas Light Company applied for leave to engage in the business of electric lighting.

A public hearing was given upon the petition, at which the company was represented by its president and clerk, and the town by a majority of its selectmen ; no one appeared in opposition.

The petitioner has supplied gas in Lexington since 1875, and the requisite number of stockholders voted to engage in the business of electric lighting. It appeared that in 1888 the Woburn Electric Light Company was granted certain privileges in the streets of Lexington, upon the expectation that it would supply electric lights in the town. Prior to that year the company had erected a line of poles from the Woburn line to the centre of the town, but never owned any wires nor attempted to

run any lights in the town, and prior to the hearing it had sold these poles and assigned all its rights and privileges to the petitioner. There is no other company organized for or engaged in the business of supplying electric lights in Lexington. The selectmen expressed a wish to have the petition granted, and an opinion that such a course was generally desired and would benefit the town; they also stated that they knew of no opposition.

The Board has frequently expressed the opinion that in small towns like Lexington it may be to the public interest that one company, rather than two, should supply both kinds of light. The facts in this case are essentially the same as in those towns where similar petitions have been granted. Evidence satisfactory to the Board was furnished of the company's willingness and ability to proceed at once to supply the town and its inhabitants with all the electric lights which might be demanded. The following was adopted on November 16, 1892: —

Ordered, That said Lexington Gas Light Company is hereby authorized to engage in the business of generating and furnishing electricity for light in the town of Lexington, and that said company, within six months from this date, erect and equip a plant for generating and distributing electricity for light with a minimum capacity of not less than ninety horse-power, and dynamo capacity to convert the same into electric lights.

BOSTON GAS LIGHT COMPANY.

On June 4, 1892, the following petition was received, addressed to the Board: —

We, the undersigned customers of the Boston Gas Light Company, hereby make complaint that the price charged by said company for gas is excessive; and we ask that said price be fixed at one dollar per thousand cubic feet, or such other sum as your Board may deem just and proper.

This petition was signed by Messrs. Sinclair and Mann and about fifty other consumers, mostly proprietors or managers of hotels, and persons using large quantities of gas.

As the statute requires, a public hearing was ordered and advertised in several of the daily papers in Boston, September 14, being assigned therefor, by request of the petitioners. On that day the petitioners and the company were represented by counsel,

and by request of both parties the hearing was adjourned to October 5, and again to October 13.

No evidence was presented by either party, and no other persons expressed a desire to be heard. On the last date named the petitioners offered what they stated was a more explicit presentation than the petition contained of the advantages which they wished to secure, as follows:—

1. That on and after Jan. 1, 1893, or as soon thereafter as the new water-gas works in process of erection at the north end station are finished, the candle-power of the gas supplied by the company be twenty-five candles.

2. That on and after Jan. 1, 1893, the price of gas used for cooking, heating and power purposes be fixed at one dollar per thousand feet, measured through an independent meter supplied by the company free of rent.

3. That on and after Jan. 1, 1893, the price of gas to all those who burn for lighting purposes one thousand dollars' worth and upwards per annum be fixed at one dollar and twenty cents per thousand feet.

It appeared at that time, as a result of negotiations between the company and the petitioners, after the petition was filed, that the company might be willing to make these concessions. The petitioners then asked that, if the company should formally accept the three propositions named, the case be closed without further investigation or consideration by the Board.

Soon after this, a duly attested transcript of the records of the board of directors of the company was filed with this Board, from which it appeared that all the propositions had been accepted. The case was accordingly closed, as requested.

In March, 1892, the Board made a special report to the Legislature then in session, replying to certain specific inquiries concerning the Boston Gas Light Company and other companies located in Boston. A copy of that report is given in the Appendix.

APPEAL OF THE GAS LIGHT COMPANY IN MARLBOROUGH.

This was an appeal by the Marlborough Gas Light Company from the decision of the selectmen of Marlborough, granting permission to the Citizens' Gas Light Company to open the streets of that town for the purpose of laying and maintaining gas mains.

An extended public hearing was given at the town hall in Marlborough. Both companies appeared by counsel, but the town

(now a city) was not represented. A careful and thorough study of the history and general management of the company was made, and particular attention given to its technical and financial affairs. The fact that a majority of the board of selectmen from whose decision the appeal was taken were named as incorporators of the company to which the franchise was granted, prevented the action of the local authorities from receiving that consideration to which it is often entitled.

To open the streets to the extent contemplated by the license to the new company would inevitably impose upon the municipality directly and indirectly much expense, and bring great inconvenience to a large number of its citizens. This ought not to be allowed unless some substantial public advantage were to be gained. The Board therefore endeavored, by a study of all the circumstances and a careful consideration of the grievances presented, to ascertain whether there was reasonable ground to believe that such advantage would be obtained through the permission appealed from. The claims of the parties interested, and the facts important in the case, are contained in the suggestions that follow.

The gas plant in Marlborough was originally established chiefly as an adjunct to certain large manufacturing establishments and to supply the residences of its owners. In 1865 these owners became incorporated as the Marlborough Gas Light Company, which since that time has continued to supply gas to the town and its inhabitants.

A study of the company's history satisfied the Board that for a portion of the time its service was neither creditable to the owners nor satisfactory to the public; neither skill nor enterprise was displayed in its management; the gas was of poor quality, the works were neglected, and no effort was made to extend the business. By this course the company lost the public confidence, and we have reason to believe that much of the interest and zeal on behalf of the new company was due to these facts. The testimony at the hearing showed, however, that a wide distinction was to be made between the management in recent and that in former years. It was conceded, and without dispute, that, if the management and policy more recently adopted should be continued, the company would be in most respects free from special criticism.

It was urged by the representatives of the Citizens' Company that they would be able to supply gas at a less price than the present company. That this was the real desire and expectation of certain persons connected with the organization was apparent; but, beyond the mere assertion of the intent, no effort was made to show that they would be able to do this. No member of the new company had had any experience in the manufacture or supply of gas; no witness with experience in the business appeared in favor of the claim; and there was hardly a pretence that any particular facilities were possessed or to be acquired for reducing the cost of either production or distribution. The process used by the Marlborough Company is one generally approved by engineers, and under the conditions existing there the Board has no knowledge of any process which by its introduction would appreciably lessen the cost to consumers. Particular reference was made to a small company in a town of similar size where gas was much lower than in Marlborough, and the promoters of the new enterprise seemed confident that through the adoption of the peculiar process there used their expectations would be met. But the company referred to has for years been supplying gas at a large loss, and since the hearing in this case has been compelled to make a large advance in its price.

The consumption of gas in Marlborough has been low, considering the population; this is due in part to the narrow policy or lack of policy in the company's former management, and in part to the peculiar characteristics of the town itself. It has seemed to be a difficult field for exploiting the business. In the twenty-seven years of the company's existence the total dividends have been less than one per cent. per annum; for several years the works were run without a profit, and, with the exception stated, all the profits of the enterprise have been put into the plant.

The principal hope for a reduction of price in this place lies not in the introduction of new processes or methods of manufacture, but in the increase of the consumption. Marlborough ought to consume a much larger quantity of gas, and with a liberal and progressive management of the company will doubtless do so.

It was agreed by all parties at the hearing that the field was not large enough to support two companies, and that one would soon absorb or consolidate with the other with only the powers and opportunities possessed by the present company.

One objection to the present company strenuously urged was that its works were centrally located, and so near the thickly settled residence portion as to be a constant annoyance to a large number of citizens and a hindrance to the growth of the city. This objection seemed to be supported by the facts; but it was not easy to see how the existence of a second company would afford a remedy. In the judgment of the Board, the admission of a rival company would be likely to result in the improvement of the works of the existing company in their present location, and the probable postponement of their removal for many years. It must be recognized, too, that certain equities exist in favor of the company, since when the works were first built no objections to their location existed, as the vicinity was used only for manufacturing, instead of mercantile and residential purposes as now. The Board, however, agreed with the opinion expressed by the promoters of the new company that the time had come when the present company should prepare to move its works to another and less populous section. The value of its land and the condition of its plant make such removal entirely feasible. This view was urged upon the officers of the company, and was adopted by them; land was secured in a favorable location, and ample assurance was given that the works would be removed there at as early a date as could be reasonably and economically done. The present company will then have it in its power to render to the public all the advantages as to quality of service which any advance in gas engineering or any increase in consumption may make possible, with none of the burdens and evils which the temporary existence of a rival company would be sure to bring.

Very soon after the hearing upon this appeal, negotiations in which representatives of the new company were understood by the Board to be interested, looking to a change in the ownership or control of the old company, were entered upon and have been but recently abandoned. The Board thought it unwise to interfere in

these, and for that reason its decision of the appeal was unusually delayed.

The following was adopted in the appeal : —

Ordered, That the appeal of the Marlborough Gas Light Company be sustained, and the decision of the selectmen be reversed and annulled.

MUNICIPAL OWNERSHIP.

As the statute (chapter 370, Acts of 1891) allowing municipalities to engage in the supply of gas and electric light imposes important duties upon this Board whenever the provisions of the act are accepted, the effort to learn precisely what action has been taken toward municipal ownership of plants throughout the Commonwealth has been continued.

Official reports have been received from one hundred and seventy-nine towns and cities, including all those in which the population exceeds two thousand. It appears that one hundred and forty-six have never considered the subject.

The report of last year showed the action taken by the cities of Brockton, Chicopee, Fall River, Malden and New Bedford, and the towns of Danvers, Everett, Framingham, Hingham, Hudson, Marblehead, Melrose, Methuen, North Attleborough, Norwood, Peabody, Plymouth, Reading, Spencer, Wakefield, Wellesley, Weymouth and Whitman. Of these, Fall River, Malden, New Bedford, Framingham, Methuen, Plymouth, Spencer and Weymouth have taken no action during the year 1892.

The towns of East Bridgewater, Needham, Stoughton and Winchester, and the cities of Woburn and Springfield have acted in reference to a municipal plant for the first time during 1892. A recital of the action of the city of Haverhill, and of the towns of Braintree, North Attleborough and Brookline prior to 1892, received too late for insertion in the last report, is given below.

East Bridgewater, Hingham and Winchester have appointed committees during the year to investigate the subject.

In the town of *Braintree*, on June 2, 1891, a committee was selected "to consider the whole matter of electric lighting, so far as it is likely to concern the town." At a meeting on Aug. 25, 1891, this committee reported in favor of establishing an electric plant for lighting the streets, and estimated the cost of its instal-

lation complete at \$25,000. This report was recommitted, with instructions to consider the advisability of establishing a plant for commercial and street lighting. At the same meeting, a ballot being taken upon the question, "Is it expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of the Legislature of Massachusetts for the year 1891, to construct, establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as provided for in said chapter?" the vote was: yes, 122; no, 3.

At a meeting on Oct. 29, 1891, upon the same question, the vote was: yes, 146; no, 5. At this meeting the committee chosen June 2 made a supplementary report, recommending only a street-lighting plant, and that \$28,750 be appropriated therefor. This report was tabled.

At a meeting on March 21, 1892, the following votes were passed: "That the electric lighting committee appointed at the town meeting of June 2, 1891, be given power and authority to proceed to establish a plant for the manufacture and distribution of electricity, subject to the further instructions of the town." "That the town proceed to establish an electric lighting plant under the provisions of chapter 370 of the Acts of the Legislature of 1891." "That the committee proceed to establish an electric lighting plant in accordance with the report of the committee on electric lighting as made to the town." It was also voted, 124 to 3, "to issue notes of the town for the aggregate principal sum of thirty thousand dollars for the purpose of establishing an electric light plant, each of said notes to be in face value two thousand dollars, and to run one, two, three, four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen and fifteen years, respectively, and to bear interest at a rate not to exceed five per cent. per annum. And that the selectmen be instructed to raise by taxation each year the sum of two thousand dollars, together with a sum sufficient to pay the accrued interest on all the notes remaining unpaid until all of said notes are paid." Thirty-five hundred dollars was appropriated for maintenance of the plant.

Under these votes land was purchased and a brick building and

plant constructed. It comprises one 125 horse-power engine and boiler; two Thomson-Houston dynamos, with a total capacity of 100 lights of nominal 1,200 candle-power each; 710 poles in about 17 miles of streets, carrying 25 miles of wire; 75 arc lights and seventy-two 25 candle-power incandescent lights have been in use, all for street lighting. \$30,853 has been expended for construction. The plant was started on Oct. 15, 1892.

In the city of *Brockton* the board of aldermen, Dec. 27, 1892, and the common council on December 29, by unanimous votes in both branches, adopted the following:—

Resolved, That it is expedient for this city to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, in relation to the construction, purchasing, leasing or using and maintaining within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

This resolution, being essentially different from the resolution adopted by the city council of 1891 under said chapter, is not to be regarded as a final but as a first action thereunder, and is to be null and void unless the city council of 1893 shall adopt a like resolution.

This received the approval of the mayor on Dec. 30, 1892.

At the adjourned annual meeting of the town of *Brookline*, April 16, 1890, the selectmen were instructed “to inquire into the subject of the town’s procuring and establishing a plant for lighting its streets and public buildings with electricity, and report thereon at a future meeting.” At a special meeting on Jan. 29, 1891, the selectmen were instructed “to appear in behalf of the town before any committee of the Legislature having the matter in charge, to urge the passage of a law which shall give to cities and towns the right to establish and maintain plants for the purpose of furnishing their own municipal lighting.”

At the annual meeting in 1891, the selectmen reported “that after a careful investigation of the matter they should not recommend the town to enter upon the establishment of any lighting establishment at the present time,” which report was accepted, and no further action has been taken.

Both branches of the city council of *Chicopee*, on Dec. 12 and 16, 1892, voted unanimously, “That it is expedient for the city of

Chicopee to construct, purchase or establish and maintain within its limits one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same." This was approved by the mayor December 19, and is in the same form as the vote passed unanimously by both branches and approved by the mayor on Nov. 30, 1891.

The town of *Danvers* has been operating an electric plant exclusively for street lighting since Jan. 2, 1889. The original appropriation for construction was \$15,000; since that time \$75 was appropriated for real estate construction and \$600 for extensions of lines and new lamps; the latter appropriation was overdrawn \$19.32. Special appropriations for extraordinary repairs to the amount of \$275 have also been made. The appropriations made annually in March or April for maintenance and operation of the plant have been as follows: 1889, \$3,500; 1890, \$2,960; 1891, \$2,750; 1892, \$3,450. That for 1891 was overdrawn to the amount of \$72.35. In 1889 \$15,000 was borrowed for construction, and \$1,500 of this sum becomes due annually. The plant consists of one boiler of 80 horse-power, one engine of 60 horse-power, two dynamos (Brush system), with a total capacity of 90 arc lights of nominal 1,200 candle-power each. It has 425 poles set in the streets, which, with about 40 trees, carry 1,214,360 feet of wire with 6 single and 76 double carbon lamps. Two men were employed and 80 lamps were lighted throughout the year ending June 30, 1892, for an average of $5\frac{3}{4}$ hours per night and 23 nights per month. One hundred and ninety-six tons of coal, two cords of wood and 23,500 carbons are reported as used during the year.

At a town meeting in *Everett*, on Jan. 26, 1892, upon the question, "Is it expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of the year 1891, authorizing cities and towns to construct, purchase, lease or establish and maintain within their limits, one or more plants for the manufacture or distribution of gas or electricity for furnishing light for municipal use and for the use of their inhabitants as specified in said act?" the following was the result of the vote: yes, 367; no, 273; not the necessary two-thirds in favor. At

the meeting of March 1, 1892, upon the same proposition, the vote was : yes, 317 ; no, 131.

The city of *Haverhill*, by concurrent votes of both branches of the city council, on Dec. 30, 1891, and Dec. 6 and 8, 1892, adopted the following : —

That it is expedient for the city of Haverhill to exercise the authority conferred by section 1 of chapter 370 of the Acts and Resolves of the year 1891, being an "Act to enable cities and towns to manufacture and distribute gas and electricity," and conferring upon the city, under the limitations mentioned in said chapter, the authority to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture or distribution of gas or electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same as provided in said chapter.

That the city of Haverhill, under the authority conferred by the aforesaid chapter, purchase, lease or establish and maintain within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use and the use of such of its inhabitants as may require and pay for the same as provided in said chapter.

This resolution received the approval of the mayor in each year ; in 1891 less than two-thirds of the members in each branch voted in favor of it, but in 1892 it was passed unanimously in both branches.

At the town meeting in *Hudson*, on Dec. 31, 1891, the warrant contained an article "to see if the town will construct, purchase, lease or establish and maintain one or more plants for the manufacture or distribution of gas or electricity under chapter 370, Acts of 1891." An effort to indefinitely postpone action on this was defeated, and at an adjournment of this meeting, on Jan. 8, 1892, a committee was appointed to investigate the whole subject, and report in print at the annual town meeting. On March 8, 1892, which was an adjournment of the annual meeting, this committee reported at length, and in concluding expressed the opinion "that in the face of all the evidence it will be inadvisable for the town to go into the business of manufacturing electric light." They recommended "that, in case the town does not desire to operate its own plant, it pass a vote that it will take no action toward the establishment of a plant before May 1, 1897 : *provided*, the owners of the existing plant will within sixty days of the passage of such vote file in the town clerk's office a waiver and renun-

ciation of all rights, if any, acquired by them under chapter 370, Acts of 1891, by reason of the passage, by the town, of the two votes provided for in section 3 in said act; and *provided, further*, that the present company or its successor continue the production of electric light in accordance with the laws of this Commonwealth." On March 15, at an adjournment of the annual meeting, a resolution "that the committee's report be rejected, and that the town deems it expedient to buy and put in an electric plant," was rejected by a vote of 79 to 73. A motion to accept and adopt the report of the committee was then carried by a vote of 80 to 72. It was then voted to "indefinitely postpone the further consideration of the question of municipal lighting." At a meeting on April 4, under an article in the warrant in the same form as cited above, it was voted 66 to 56, "to indefinitely postpone the consideration" of the article. The Electric Light Company has made no such waiver as the committee's report suggested, but has begun proceedings to compel the town to buy its plant.

At a town meeting in *Marblehead*, June 15, 1892, it was voted, 231 to 8, "that it is expedient to exercise the authority conferred by the act." As a similar vote was passed June 22, 1891, the act was declared accepted. The committee appointed June 22, 1891, submitted a printed report containing a plan for the establishment of a municipal electric lighting plant and estimating the expense of its installation at \$40,000, but made no recommendations. No other action was taken during the year.

In the town of *Melrose*, the committee of investigation, acting under the vote of Feb. 16, 1891, published its report in February, 1892; they favored the acquisition of an electric lighting plant, and placed the probable cost at about \$75,000.

On March 21, 1892, at an adjournment of the meeting of Nov. 3, 1891, an account of which is given in the last report of this Board, it was voted, 165 yes to 26 no, "That it is hereby declared expedient and desirable that the town exercise the authority conferred by chapter 370 of the Acts of 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity.'" At an adjournment, held on the same day, of the 1892 annual town meeting, the same proposition was voted upon and adopted, 157 yes to 25 no.

At this meeting, upon a motion to authorize the issuing of bonds to the amount of \$75,000, the proceeds of which should be applied to the establishing of an electric light plant, the vote by ballot was 152 yes, 82 no, and was declared lost, two-thirds not having voted therefor. This vote was, however, reconsidered, 237 to 90, and the question tabled until March 28, to which time the meeting was adjourned. At the adjournment on that date the vote upon the motion was: yes, 205; no, 294. No further action has been taken.

At a town meeting in *Needham*, March 7, 1892, it was voted, 225 to 53, to accept "chapter 370 of the Acts of 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity.'" Upon the same proposition at the meeting May 31, 1892, the vote was 211 yes to 59 no. A committee of five was then appointed to investigate the subject of electric lighting, and report.

The town of *North Attleborough*, on June 30, 1891, under the article, "To see if the town will vote to do its own lighting, as provided by chapter 370, Acts of 1891," voted 206 yes, 35 no. Under a like article, on April 16, 1892, the vote was 151 yes, 16 no.

In *Norwood*, the committee referred to in the last report of this Board made a report on April 19, 1892, which was tabled, and no further action in the matter has been taken. They recommended that the town establish an electric plant for street and domestic lighting; that a committee of five be selected to carry out the recommendations; that for the purpose \$30,000 be appropriated, and that the same be raised upon fifteen notes or bonds of \$2,000 each, one maturing every year, and payable out of the regular tax levy.

At the last annual meeting in the town of *Peabody* it was voted to authorize the issue of bonds to the amount of \$40,000, to run thirty years at four per cent. By this it was intended to supply a part of the appropriation made Sept. 29, 1891, for construction of the plant. It was also voted to establish a sinking fund "to be called the 'Electric Light Sinking Fund,' for the redemption and payment of said bonds, to which fund the town shall contribute each year an amount to be raised by taxation sufficient with all

accumulations to extinguish the debt at maturity," and commissioners of said sinking fund were elected.

During the year a plant has been constructed, consisting of two boilers of 125 horse-power each, and one engine of 150 horse-power, and four Edison dynamos, with a total capacity of 192 arc lamps of nominally 1,200 candle-power. There are about 52 miles of wire extending over 24 miles of streets and supported by 1,040 poles, 600 of which belong to the electric companies which have rights in the streets. One hundred and forty-six lamps are in use, and the plant was started September 27. The entire expense for construction to date is not far from \$48,100. No commercial business has yet been undertaken.

The town of *Reading*, at its annual meeting, March 7, 1892, under an article in the warrant, "To determine whether or not it is expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, entitled an 'Act to enable cities and towns to manufacture and distribute gas and electricity,'" voted: yes, 361; no, 21. A committee was selected "to ascertain and report to the town the best and most economical system of lighting by electricity, with a detailed plan of a plant such as will meet the wants of the town, with estimates of the cost and expense of maintenance of the same, and such recommendations as to the procuring of the required funds as they judge to be for the best interests of the town. Said committee to report at a special meeting of the town within six months." Up to the present date no report has been made and no further action taken.

In the city of *Springfield*, in the board of aldermen, on Dec. 19, 1892, upon recommendation of the committee on lighting streets, the following was proposed:—

Ordered, If the common council concur, that it is expedient for the city of Springfield to exercise such authority as is permitted by chapter 370, Acts of the Legislature of 1891, authorizing any city or town under the limitations of said act to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture or distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same as provided in said act.

This failed to pass, the vote being: yeas, 4; nays, 4. On December 27 this vote was reconsidered and the order adopted:

yeas, 6 ; nays, 2. In the common council, on December 27, the same order was adopted, in concurrence : yeas, 11 ; nays, 3. An attempt to reconsider this action on December 29 was defeated : yeas, 4 ; nays, 12. This order was presented to the mayor for his approval on December 30, but the term of his office and of the city council which passed said order expired on Monday, Jan. 2, 1893, and the order was not approved.

The town of *Stoughton*, on April 12, 1892, voted, 105 yeas to 8 nays, "That it is expedient for the town to exercise the authority conferred in section 1, chapter 370 of the Acts of 1891, to establish and maintain one or more plants for the manufacture and distribution of electricity and gas for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same as is provided in said act." At a meeting on June 16 a like vote was passed, 72 yeas, 5 nays. At a special meeting on August 9 it was voted, "That the water commissioners be authorized to confer with the owners of the electric light and gas plant located in Stoughton, and report at the next annual town meeting the amount it can be procured for ; also to take any measures to have the statutes amended to allow a stipulated yearly payment, to cancel the indebtedness to be incurred by the purchase or construction of an electric light and gas plant in place of a sinking fund."

The town of *Wakefield*, on Aug. 15, 1892, voted, 179 to 45, that "It is expedient for the town to exercise the authority conferred under chapter 320 of the Acts of 1891, in the relation to the construction, purchase, leasing or establishing and maintaining within its limits one or more plants for the manufacture or distribution of gas or electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same." On September 12 the Citizens' Gas Light Company, located in the town, filed a schedule of the property which it proposed to sell to the town.

On October 3 the town voted "that the town do not agree with the Citizens' Gas Light Company of Reading, South Reading and Stoneham, to purchase the property set forth in the papers by them filed with the town clerk, dated Sept. 12, 1892, and purporting to be a schedule of the property which they desire to sell to

the town at the price or upon the terms set forth in their offer of that date." "All matters between the town and the Citizens' Gas Light Company arising under the election of said company to sell its property and plant to the town" were then referred to a committee of fifteen, including the selectmen, "with full power to act and do all things necessary in their judgment in connection therewith." A vote was then passed, declaring "that the statement and schedule filed in the town clerk's office, Sept. 12, 1892, by the Citizens' Gas Light Company, purporting to be the schedule required under chapter 370 of the public laws of 1891, is not a sufficient schedule to comply with said law, and that the town is not bound to purchase the property of said company under the provisions of said act." The selectmen were then "instructed to oppose, by all proper proceedings, legal or otherwise, any attempt by the Citizens' Gas Light Company to sell its gas and electric light plants to the town."

At a meeting on Nov. 8, 1892, the selectmen were authorized to "petition the next General Court for authority to purchase and operate that part of the property of the Citizens' Gas Light Company in the towns of Reading and Stoneham, and also to manufacture gas and electric light for said towns and the inhabitants thereof, and also for authority to supply electricity for power." The above-named gas company has applied to the courts for the appointment of commissioners to appraise its plant and to compel its purchase by the town.

At the annual meeting in the town of *Wellesley*, on March 7, 1892, under an article in the warrant "To see if the town deems it expedient to exercise the authority given in chapter 370, Acts of 1891, to obtain and maintain a plant to manufacture and distribute electricity for town and other uses," it was voted: yes, 210; no, 55. A committee to be known as the "electric lighting committee" was selected, "for the purpose of investigating and reporting on the best methods for the town to pursue in regard to lighting streets, to report the result of their investigations at the next regularly called meeting." At a meeting on June 8, this committee recommended "that no outside company be granted any rights in the town limits;" that electric lines be erected, "to be owned and controlled by the town;" "that 375 25 candle-

power incandescent lamps" be installed, "each 250 feet apart, lighting about 20 miles of streets," at an estimated cost of \$13,000; that for the present the electricity be purchased of a private company. The cost of maintenance of this was estimated at \$4,000 per annum. The committee was not ready to recommend commercial lighting. Then, under an article in the warrant like that of March 7, a vote being taken resulted: yes, 102; no, 14. A committee of seven was then chosen for the construction of the plant, as recommended, and \$15,000 was appropriated to pay for the same. It was also voted to raise the money by the issue of five bonds of \$3,000 each, with interest at four per cent. At an adjournment of this meeting, on June 15, the vote about bonds was reconsidered, and it was voted to issue fifteen bonds, of \$1,000 each, drawing interest at four per cent., and so payable that one bond should mature every year until all are paid.

A distributing plant has been erected, pursuant to the votes cited, which includes $39\frac{1}{4}$ miles of wire, extending over $18\frac{1}{4}$ miles of streets, and supported by 730 poles and 33 trees; three hundred and seventy-five 25 candle-power incandescent lamps have been installed for street lighting, and they were used for the first time December 13. The electricity is purchased from the Eliot Falls Electric Light Company, whose plant, located upon the Charles River in South Natick, is run by water power.

In the town of *Whitman*, on July 13, 1892, the committee on the subject, appointed in 1891, made a report which was ordered to be "placed on file." Upon the question "Is it expedient for the town to exercise the authority conferred in section 1, chapter 370 of the acts of the Legislature of Massachusetts for the year 1891, to purchase, construct, establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same as provided for in said chapter" the vote was: yes, 22; no, 46.

In the city of *Woburn*, on Dec. 29, 1892, the common council adopted the following: "*Be it resolved*, That, in the judgment of the city council, it is expedient that the city of Woburn exercise the authority conferred in chapter 370, statutes of 1891, relative to the establishing a municipal lighting plant;" and the

same resolve was adopted in the board of aldermen on December 31. In both branches all the members present voted in favor of the resolve, and it was approved by the mayor.

VIOLATION OF LAWS.

Notices have been sent to the Attorney-General, as required by the statutes, of violations of law in the following cases:—

By the North Attleborough Gas Light Company, a violation of sections 39 and 40 of chapter 106 of the Public Statutes, in the failure to advertise in the city of Boston the sale of new stock issued in October, 1891; and a violation of section 18 of chapter 105 of the Public Statutes, in dividing the proceeds of the sale of such new stock among its stockholders.

This notice was based upon the following facts, as found upon investigation by the Board.

In December, 1885, the capital stock of the company was stated as \$68,100, and the assets \$70,659.67. Within a few months after this a revaluation of the company's property was made, or a new computation of its cost, based upon data not shown in its books of account, by which the value of its plant appeared as \$121,083.49. A dividend was declared of one hundred per cent., payable and paid in scrip bearing interest redeemable in cash or in stock of the company at par, at the company's option. The Board was informed that this scrip was issued "for the purpose of covering construction account."

Up to September, 1891, interest upon this scrip was paid regularly, and thirty per cent. of the entire issue ratably to all holders out of the regular profits of the company in addition to the regular dividends.

In September of 1891 the company voted to issue sixty-nine shares of new stock, "for the purpose of improvement and the paying of a part of outstanding scrip." In the following October these shares were sold by auction at the company's office, but the sale was only advertised in a local paper, and forty-nine shares were taken by old stockholders. Within two days after this sale the company paid in full all scrip certificates where the balance due on a certificate did not exceed \$300, and twenty-five per cent. of all

other scrip outstanding. To do this required, in addition to funds available from all other sources, \$6,000 of the proceeds of the new stock. The Board was unable to learn that any of such proceeds were used for "improvement" of the company's property. Out of the entire sum of \$13,874.21 paid upon the scrip, all but \$1,137.50 was paid to persons who at the time of such payment and when the stock was sold were shareholders in the company. Since the complaint to the Attorney-General and notice to the company, all the certificates for the sixty-nine shares have been called in and cancelled.

By the Stoughton Gas and Electric Company and the Weymouth Light and Power Company, of section 12 of chapter 314 of the Acts of 1885, in neglecting to keep their books and accounts in the form prescribed by the Board, as required by the provisions of chapter 346 of the Acts of 1886 and chapter 382 of the Acts of 1887. Information has since been received that the books and accounts of these companies are now according to law and ready for inspection.

By Alvah S. Morrison, W. E. Morrison, Ibrahim Morrison, F. G. Morrison, R. E. Morrison, Samuel W. Thorndike, William W. Mayhew, Dean Southworth, Aubrey Hilliard, Albion C. Drinkwater, A. H. Mills, Charles C. Gregg and G. W. Caldwell, all of Braintree, of section 3, chapter 382, Acts of 1887, and of section 1, chapter 274, Acts of 1892, in erecting and maintaining wires over the streets of Braintree for the purpose of carrying on the business of furnishing electricity for light, without the consent of the selectmen of Braintree.

By the Arlington Gas Light Company, Athol Gas and Electric Company, Chicopee Gas Works, Fitchburg Gas Company, Gardner Gas Light Company, Gardner Gas Light Company (Mrs. M. L. Ruggles), Haverhill Gas Light Company, Ipswich Gas Light Company, Marlborough Gas Light Company, Middleborough Gas and Electric Company, Newton and Watertown Gas Light Company, Otis Company of Ware, Norwood Gas Light Company, Pittsfield Coal Gas Company, Waltham Gas Light Company, Chicopee Electric Company, Dedham Electric Company, Edison Electric Illuminating Company of Boston, Edison Electric Illuminating Company of Fall River, Electric Light and Power Company of

Abington and Rockland, Gloucester Electric Company, Great Barrington Electric Light Company, Greenfield Electric Light and Power Company, Haverhill Electric Company, Hyde Park Electric Company, Leicester Electric Company, Leominster Electric Light and Power Company, Lowell Electric Light Corporation, Malden Electric Company, Milford Electric Light and Power Company, Millbury Electric Company, Milton Light and Power Company, Nantucket Electric Light Company, North Shore Electric Company, Palmer Electric Company, Pittsfield Electric Company, Plymouth Electric Light Company, Quincy Electric Light and Power Company, Union Electric Light Company, United Electric Light Company, Walworth Light and Power Company, Westborough Electric Light and Power Company, Weymouth Light and Power Company, Whitman Electric Company, Woburn Electric Light Company, in not making returns to the Board within the time required by law.

ACCIDENTS.

In accordance with section 2, chapter 350, Acts of 1888, the Board presents herewith an abstract of cases wherein persons sustained bodily injury from gas and electricity manufactured and sold for light and fuel during the year 1892. There were twenty-four accidents from illuminating gas. By one of them a number of persons collectively were injured, none, however, fatally. The other twenty-three were isolated cases, in each of which a single individual was injured, and eighteen of these fatally. Four undoubtedly committed suicide. Seven persons were injured by electricity from electric light wires, four of them fatally. All but two of the injured were employees of electric light companies.

Accidents from Electricity.

The Cambridge Electric Light Company reports an accident by which a man named Charles Hamilton was injured by contact with an electric light wire on North Avenue, Cambridge, January 16. It appears that he was engaged in setting poles on the avenue, and had climbed an iron pole to disengage a guy wire of the hoisting derrick which was in contact with a live electric wire.

While clinging to the pole he touched the live wire and was thrown head downwards toward the ground. In descending he struck the limb of a tree which turned him over so that he struck the ground on his feet.

The accident was not a serious one, and the injured man remains in the employ of the company.

The Pittsfield Electric Company reports that on February 22, an employee was injured in the following manner: while screwing a cross-arm on an iron pole, the man accidentally placed his hand upon a live alternating current wire, the other hand at the same time being on the iron pole. The foreman of the company, who was on the ground, at once telephoned to the company's office to cut out the circuit, which was done. The man's injuries were found to be a severe nervous shock and badly burned hands, but it does not appear that he sustained any permanent impairment.

Oliver P. Russell, a police officer, was injured on Neponset Avenue, Dorchester district, Boston, on the evening of Tuesday, March 1, by contact with a broken electric light wire. The end of the wire was swinging over the street when the officer touched it. He suffered a severe shock and became unconscious, in which condition he was taken to the City Hospital. He was discharged from there March 7, to receive further treatment at the medical out-patient department.

James Hayes, a trimmer in the employ of the Boston Electric Light Company, residing at No. 343 Fifth Street, South Boston, received an electric shock, which caused his death, while trimming an arc street light in front of No. 57 Dover Street, on the morning of April 11. Shortly after six o'clock A.M. he was seen to ascend the pole on the top of which was the light above mentioned, take the usual position, with feet on the wooden cross-arm below the lamp, attach his belt to the proper fixture and commence to trim the lamp. In a few moments he was observed to fall backward, his feet remaining on the cross-arm, and body suspended by

the belt, apparently lifeless. After fifteen or twenty minutes, he was taken down and removed to the police station on Dedham Street. A physician was in attendance very soon after, but found life extinct. Examination showed that the man's hands were burned and the pupils of his eyes dilated. The lamp was provided with the usual switch or "cut out," which is designed to enable the operator at the lamp to turn aside the current from the lamp so that it can be trimmed without danger. Whether deceased neglected to take this precaution could not be satisfactorily determined. The company claimed that he was negligent in this respect, that the circuit on which he was working was cut out at the station, and that the current must have come from accidental contact of its wires with the wires of some other electric company. Deceased was about thirty years old, and had been in the employ of the company for four and a half months.

James D. Bollen, about thirty-five years of age, a boiler tender by occupation, and a resident of Northbridge, came to his death on the thirty-first day of July, in consequence of placing one of his hands on a wire charged with electricity. On the ninth day of August last an inquest upon said death was held by the justice of the second district court of southern Worcester; and the report returned in the case finds that said deceased came to his death in the manner above mentioned; that said wire was connected with an electric arc light pole of the Uxbridge and Northbridge Electric Company, on Water Street, in the village of Whitinsville in Northbridge, being attached to the pole by coiling the wire about it, and from thence made fast below to a bolt in a rock in a stone wall, thus serving as a guy wire to the pole. It would appear that the current of the electric light wire was transmitted to the pole and thence to the guy wire, the presence of moisture from a recent rain rendering the conditions favorable. Two men touched the guy wire just before the deceased, and both experienced a very severe shock. These remarked the effect upon them; and it seems the deceased person, out of curiosity, stepped up to the guy wire and placed his hand upon it, and

immediately fell backward upon the ground, giving no sign of life afterward. An autopsy held by the medical examiner disclosed two spots on the left temple, having the appearance of indentations of the skin; a black spot a little below and back of the right ear; and an abrasion on the forefinger of the right hand. The external vessels of the brain were congested, as was also the cerebellum. The interior of the brain was perfectly normal; the heart normal in size and condition; and deceased appeared to be in robust health.

On the morning of October 6 Peter Berthiaume, of the city of Springfield, a lineman in the employ of the United Electric Light Company, was killed by an electric current from a wire of said company. Berthiaume was an experienced lineman, having worked in that capacity three years for the long-distance telephone company, and for the four years prior to his death for said electric light company. He left the station at 7.30 o'clock A.M., the day of the accident, to transpose the wires of an overhead alternating current circuit on a pole located on the east side of Main Street, between Congress and Franklin streets.

Such transposition of live wires is attended with great danger, and the man had been cautioned a day or two before, when given this work, to shut off the current from the circuit at the switch, situated in a covered passageway in the Cooley Hotel block on Liberty Street. He had to pass by this switch on his way to the pole, but evidently neglected to shut off the circuit. He began work in the usual way, by putting up a cross-arm at right angles with the ordinary horizontal cross-arm, and had scraped the insulation from the two connections on the wire toward the sidewalk, and also the insulation from the end of the connecting wire, ready to put it on the other line on the outside, when he in some way received the shock which caused his death. As he slid off the cross-arm on which he had been sitting, the strap which held his climbing spurs to his left foot caught on an empty peg and prevented his falling to the ground. His features and general appearance indicated that death was instantaneous. There was a small deep burn on palm of right

hand, and a broad blister entirely across left palm near the fingers. Carried upon the same pole was a telephone cable and wires for arc lighting; it would seem that his left hand had grasped the cable while his right was upon the alternating current wire. The arc wires were tested for grounds promptly after the accident, but none were found. On the morning of the accident a fellow workman passing by the switch box about 9 o'clock noticed that the circuit was still on the line of the fatality. Deceased was a man of experience and good habits, and his failure to exercise his ordinary precaution must have arisen through carelessness or thoughtlessness.

James Keating, a lineman in the employ of the Malden Electric Company, was killed by an electric current from an arc light wire in the city of Malden on the afternoon of October 17. He was at work on a pole on Clifton Street, making a connection, when he was seen to fall across the stretched wires. His death was probably instantaneous, as life was extinct when he was removed from the wires a few minutes after his condition was noticed. Deceased was about twenty-six years old.

Accidents from Gas.

S. S. Montague of Springfield went to bed in his room at the usual hour, at No. 34 Harrison Avenue in that city, on the night of January 11. Not appearing according to his habit in the morning at his place of business, parties went to his room, rapped on the door and could get no response. When the door was opened the room was found filled with illuminating gas, and Mr. Montague upon the bed unconscious. Gas was flowing from the burner, indicating that he had failed to turn off the vent. The room was about eight by twelve feet, and nine feet high; the doors and windows were shut. Under the care of a physician he was restored to consciousness, and finally recovered from the effects of the gas.

John Palmer, residing at No. 19 Indiana Place, Boston, apparently forty-five years of age, was found dead in a room formerly

used as a club room on the second floor of 104 Harrison Avenue, Boston, January 15, at about 8 o'clock P.M. He had been at work in the afternoon of that day painting the room. The occupant of the store underneath the club room had noticed the smell of illuminating gas during the evening, and finally located its source at the door of the club room, which he opened, and found Mr. Palmer on the floor dead. Three of the four burners were flowing in full force, and the doors and windows were closed. Deceased was sickly, had suffered much from rheumatism, was despondent at times, and the case was apparently suicidal.

John Schroeder was found dead in bed in his room at No. 1451 Washington Street, Boston, on the morning of February 1, under circumstances indicating that he had committed suicide by inhaling illuminating gas. The cracks around the doors and windows and the key hole had been covered with muced paper. The gas burner had been unscrewed and replaced by a paper cover, to which was attached a string by which the cover could be removed from a distance, and this appeared to be the means employed by deceased to set the gas flowing. Letters written by deceased addressed to relatives and friends were found in the room, announcing his suicidal intention.

Miss Lucy Duffy was an elderly single woman, and occupied a small attic room at No. 1666 Washington Street, Boston, for several months, where she followed the occupation of dressmaker. The smell of illuminating gas emanating from her room led to the door being broken open at about 10 o'clock A.M., February 19. Miss Duffy was found dead, with her head resting on her sewing machine. Near by was a gas jet from which gas was escaping freely. Whether death came accidentally or otherwise could not be determined.

Shortly after midnight, on the morning of February 19, occupants of the tenement blocks adjoining each other at No. 112 East Canton Street and 1 Thorn Street were awakened from their sleep and noticed the odor of escaping illuminating gas. This led to an

investigation, and it was discovered that gas was present in large volume in the several tenements in the buildings. The various apartments were visited, and many of their occupants found to be suffering from inhaling the gas, some being unconscious. These were relieved by the prompt application of restoratives and medical treatment, and as far as known all finally recovered. The source of the escaping gas was found to be a break in the street main laid in Thorn Street, from which the gas went into the basement and thence throughout the buildings. It was said that within a few months prior to the discovery of the break there had been considerable digging in Thorn Street, which had been followed by a settling of the earth.

On the morning of February 24, Mrs. Kate Richardson, an occupant of a room at No. 612 Tremont Street, Boston, was discovered lying dead in bed. A five-foot burner was found open, and the room was filled with illuminating gas. There was one door and a window in the room, and both were tightly closed. How long she had been dead could not be ascertained, but she had not been seen about for at least twenty-four hours. She had received visits from children and other relatives, and had recently sustained a loss by the death of one of her children. It was said that deceased acted somewhat strangely at times. She was about thirty-five years of age.

William Elsbree, a compositor, about fifty-five years old, was found lying unconscious upon the floor of his room at No. 31 Hollis Street, Boston, at 11.30 on the morning of March 6. One of the gas burners was turned partly on, as was also the supply to a gas stove. There was an empty morphine bottle upon a bureau, and the deceased had the reputation of habitually using that drug. He retired to his room about 10 o'clock the previous evening, and probably while under the influence of the drug left the fixtures in the condition found. He was removed to the Massachusetts General Hospital, where he died at 6.30 A.M., March 7. It was not quite clear whether death was caused by the gas or by a combination of that and the morphine.

Dinsmore Howe of New Salem, aged about fifty years, registered at the Commercial House, Athol, at about 11.45 o'clock P.M. on March 26, and was immediately shown to a room on the third floor. In reply to a question by the proprietor he stated that he understood the use of gas, and he was left for the night. At about eleven o'clock on Sunday the smell of escaping gas was traced to his room. The door was forced open, and Howe found dead in bed; from appearances he had been dead three or four hours. The gas cock was fully open, the gas escaping through a six-foot tip. The room was eight by fifteen feet and ten feet high, containing about twelve hundred cubic feet. There was one window and one door in the room, both tightly closed. It was uncertain whether the death was accidental or suicidal.

April 1, at about 6.30 in the morning, Joseph Foley, a pattern maker, was found dead in his room at No. 360 Dudley Street, Roxbury; in the opinion of the physician, life had been extinct for some two hours. An investigation proved that the gas was escaping through a three-foot burner, partly turned on, presumably left so by accident when deceased went to bed. He was about thirty-seven years old, and was of good weight and strong frame. He appeared to enjoy good health, with the exception of a catarrhal trouble, which may have rendered him more susceptible to injury from the gas. The room was small, nine by seven feet and eight feet high, with one window and a door, both closed at the time of the discovery.

Benjamin Jacobs, living at No. 57 East Canton Street, Boston, was discovered in his room with life extinct, April 14, at 8 o'clock in the forenoon. The gas key was open, giving a full flow from the burner, when deceased was found; the door and window of the room were shut and the key hole stopped with paper. Deceased was about forty-five years of age, had lost his wife recently, and had been despondent at times. It appeared to be a case of suicide.

On the morning of April 20, at 11 o'clock, George J. Adams was found unconscious in his room at No. 96 Chandler Street,

Boston, where he had lived for about ten days, coming there from North Reading, Mass. He had recently been teaching school, and under advice of a physician had given it up because of failing health. He had been low-spirited at times. There were four burners in the room, one of which was turned on. There were no other indications of suicidal intent, and the opening of the gas burner may have been accidental, for the key had no guard, and turned easily. He was taken to the City Hospital, where he died April 22. Deceased was twenty-five years of age.

James Hurley registered at the St. James Hotel, Beach Street, Boston, on the night of April 16, and was accompanied to his room by a clerk, who instructed him in the use of the gas burner, and opened a transom over the door at least one-third way, and left him preparing to go to bed about 12.30 o'clock. Not making his appearance, the room was visited shortly after one o'clock the next afternoon, and he was found dead in bed, life having been apparently extinct for several hours. The three-foot burner was turned on full and the transom and windows closed. Deceased was evidently about forty-one years old, and a laborer.

Joseph D. Sweeney, aged twenty-two years, was discovered dead in his bed, at his boarding-place, No. 732 Western Avenue, Lynn, May 3, about 6.50 o'clock in the morning. During the afternoon of the day before the smell of illuminating gas was noticed about the building, and the occupants of the upper part were cautioned not to close the windows at night, as the leak had not been discovered. On opening the door of the room where deceased was found, it appeared that the precaution had been neglected, as the two windows were tightly shut. The outlet of the gas was found next morning to be the open end of a pipe located between the floor of the room and the ceiling of the store below.

E. H. Thompson of Plymouth, Mass., registered at the Plymouth House, corner South and Kneeland streets, Boston, on Sunday evening, September 4, and was assigned a room on the third floor, to which he retired about 10 o'clock. He was found

dead in bed about 8 o'clock Monday morning, having been suffocated by illuminating gas, which was escaping through a four-foot burner partly open. The room contained about five hundred and ninety cubic feet, being twelve by eleven feet and seven feet high. There was one door in the room, which was tightly closed, and one window, about two feet eight inches by four feet six inches, slightly open. The gas light was supposed to have been accidentally extinguished.

On September 1, a man registering as David Balderston of Prince Edward Island was assigned a room at Hotel Eastern, Canal and Causeway streets, Boston, engaging the same for a week. In the afternoon of September 5, about 4 o'clock, the odor of gas was noticed about the room; the door was forced open, and the man was found dead in bed. The gas was flowing from the burner, and the window was closed. Deceased appeared to be about twenty-five years old, and of regular habits, and the circumstances indicated suicide. The physician pronounced the death to be caused by gas suffocation.

James Morris, a boarder at No. 11 Warrenton Street, Boston, retired about 10 o'clock on the evening of October 15 last, and not appearing at the usual time, his room was opened by the proprietor about 9 o'clock the next morning, who found the man lying dead in bed and the room full of gas, which was escaping through a five-foot burner, fully open. The door was tightly closed, as was also a window at the opposite end of the room, curtains of which were closely drawn. The room contained about five hundred and forty cubic feet.

A. M. Ryder of Quincy, a guest at the Boston Hotel, Beach Street, registered at about 11 o'clock on the evening of October 9, and went to his room shortly after, where he was found unconscious the next morning about 8 o'clock. The key of the gas burner was open, and gas was escaping; the one window was closed, but a small aperture above the door was open. Deceased was said to have been under the influence of intoxicating liquor

the night previous, and was probably careless about the gas key. A physician was called, but death ensued before his arrival.

Mrs. Emilie Brais of Providence, R. I., was asphyxiated on the night of September 13 at No. 7 Endicott Street, Lynn, where she was visiting her daughter. She went to her room about 10 o'clock, apparently in good health, and was found there in the morning about 6 o'clock, dead. Gas was escaping from a burner, which was not entirely turned off. Deceased was about seventy-five years of age.

On the night of October 5, E. E. Jameson of North Brookfield, aged thirty-six years, registered at the Wilson House, Natick, and was given a room in the west end of the building. He had been around the town during the day, and was apparently somewhat under the influence of intoxicating liquor when he went to bed. The smell of escaping gas was traced to his room. When the room was opened, gas was escaping from a four-foot burner, and Jameson was lying on the bed. A physician came, and stated that deceased had been dead for some hours, and that the cause was suffocation from the gas.

A man registering as Luther L. Rawson of Bradford, Mass., was discovered dead in his room at the Ætna House, Haverhill, about 10 o'clock on the forenoon of December 27. He retired to his room about midnight, Saturday, December 24, which was the last time he was seen alive. On opening the door the room seemed filled with gas which was flowing from an open burner, doubtless the cause of death. Nothing peculiar in the bearing of the man had been noted; he appeared to be in comfortable circumstances, and articles of some value, besides money, were found among his effects. He was apparently about forty-eight years old. It did not clearly appear whether the death was accidental or not.

On the night of October 3, while visiting in the city of New Bedford, a resident of the adjoining village of Steep Brook, named Hewins, narrowly escaped asphyxiation by illuminating gas. He retired to his bed chamber at the house No. 96 Washington Street quite early in the evening. The next morning, when

one of the occupants of the house arose, the smell of gas was noticed, and on investigating it was found that it came from the room occupied by Mr. Hewins. All attempts to gain a response being unavailing, the door was forced open, and Mr. Hewins was found lying on the floor insensible. A physician worked on him for nearly two hours, finally restoring him to consciousness. The room was found filled with gas and the gas jet was open.

Francis A. Backus, an employee of the New Bedford Gas and Edison Light Company, while tapping a main to connect a service on William Street in New Bedford, on the afternoon of November 15, was overcome by gas from the pipe, and had to be taken from the pit where he was at work and carried to his house. He recovered sufficiently to return to his work on the morning of the next day.

Ida Alpha, sixteen years old, residing at No. 78 Cross Street, Boston, was at work on the fifth floor of the building No. 76 Prince Street, December 17. She lighted a match, and an explosion followed, and she was thrown down, slightly burned, and sustained a fracture of the skull. The cause of the explosion was the ignition of illuminating gas which came from a leak in a gas pipe.

On November 21, at about 4.15 o'clock in the morning, James Hunt, night operator of the oil gas plant of the Brockton Gas Light Company, while throwing the drippings into the tar well at the works, held a lantern in his hand which ignited the gas in the well, causing an explosion, and setting the tar on fire. His face and hands were badly burned, incapacitating him temporarily for work.

The number of deaths in the United States reported to the Board from various sources during the year 1892, caused by inhaling illuminating gas, is two hundred and fifty. Of this number thirty-seven are reported as suicides, and two hundred and thirteen are supposed to have been accidental. The supposed accidental cases, omitting those in this State, occurred in the following-named cities and towns:—

Newark, N. J., Pittsburg, Wilkesbarre and Allegheny, Pa.,

Lexington, Ky., Cincinnati, O., New Rochelle, Saratoga, Albany, Long Island City, Newburg and Binghamton, N. Y., Joliet, Ill., Janesville, Wis., Benton Harbor, Jackson and Grand Rapids, Mich., Hagerstown, Md., Bridgeport, Ct., San José, Cal., Seattle, Wash., Sioux Falls, Burlington and Dubuque, Ia., one each; Troy, N. Y., Pawtucket, R. I., Weehawken, Jersey City and Atlantic City, N. J., Hartford, Ct., Aurora, Ill., Toledo, O., and Omaha, Neb., two each; Milwaukee, Wis., St. Paul, Minn., St. Louis, Mo., and Brooklyn, N. Y., three each; Sacramento, Cal., Providence, R. I., Baltimore, Md., and Washington, D. C., four each; Philadelphia, Pa., fifteen; San Francisco, Cal., twenty-seven; Chicago, Ill., thirty-eight; New York City, forty-seven. Of this number, eight occurred where coal gas only is made, seventy where water gas is exclusively used, and one hundred and nineteen where both coal and water gas are used.

Following is the number of deaths occurring each month in the year: January, 15; February, 25; March, 15; April, 22; May, 15; June, 15; July, 13; August, 9; September, 25; October, 35; November, 22; December, 39.

GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and the par value of the shares of the gas companies in active operation on the thirtieth day of June last:—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co., . . .	Adams, . . .	\$17,300	\$25
Amesbury & Salisbury Gas Co.,	Amesbury, . . .	60,000	100
Amherst Gas Co., . . .	Amherst, . . .	25,000	100
Arlington Gas Light Co., . . .	Arlington, . . .	70,000	100
	Belmont, . . .	—	—
	Winchester, . . .	—	—
Athol Gas & Electric Co., . .	Athol, . . .	25,000	100
Attleborough Gas Light Co., .	Attleborough, . .	46,400	100
Bay State Gas Co.,* . . .	Boston (in part), .	500,000	100
Beverly Gas & Electric Co., .	Beverly, . . .	92,000	100
Boston Gas Light Co., . . .	Boston (city proper),	2,500,000	500
Brockton Gas Light Co., . . .	Brockton, . . .	100,000	100
Brookline Gas Light Co., . .	Brookline, . . .	500,000	100
	Boston (Brighton District), . . .	—	—

* Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Cambridge Gas Light Co., .	Cambridge, . . .	\$700,000	\$100
Charlestown Gas & Electric Co.,	Somerville (in part), (Charlestown, . . .	— 500,000	— 50
	Somerville (in part), Medford (in part), .	— —	— —
	Everett, . . .	—	—
Chelsea Gas Light Co., . . .	Chelsea, . . .	300,000	100
	Everett, . . .	—	—
Chicopee Gas Works, . . .	Chicopee Centre, . .	30,000	—
Citizens' Gas Light Co. of Quincy,	Quincy, . . .	53,000	100
Citizens' Gas Light Co. of Reading, South Reading and Stoneham,	Wakefield, . . . Reading, . . . Stoneham, . . .	95,300 — —	100 — —
Clinton Gas Light Co., . . .	Clinton, . . .	73,000	500
Cottage City Gas & Electric Light Co., . . .	Cottage City, . . .	25,000	100
Danvers Gas Light Co., . . .	Danvers, . . .	20,000	50
Dedham & Hyde Park Gas & Electric Light Co., . . .	Dedham, . . . Hyde Park, . . .	100,000 —	50 —
Dorchester Gas Light Co., .	Boston (Dorchester District), . . . Milton, . . .	400,000 —	100 —
East Boston Gas Co., . . .	Boston (E. Boston),	220,000	25
Easthampton Gas Co., . . .	Easthampton, . . .	30,000	100
Fall River Gas Works Co., .	Fall River (in part),	288,000	100
Fitchburg Gas Co., . . .	Fitchburg, . . .	150,000	50
Framingham Gas, Fuel & Power Co., . . .	Framingham, . . .	75,000	100
Gloucester Gas Light Co., .	Gloucester, . . .	80,000	50
Greenfield Gas Light Co., .	Greenfield, . . .	50,000	50
Haverhill Gas Light Co., .	Haverhill, . . . Bradford, . . .	75,000 —	50 —
Ipswich Gas Light Co., . . .	Ipswich, . . .	16,000	100
Jamaica Plain Gas Light Co.,	Boston (Ward 23), .	250,000	100
Lawrence Gas Co., . . .	Lawrence, . . . Methuen, . . . North Andover, . .	530,000 — —	100 — —
Leominster Gas Light Co., .	Leominster, . . .	50,000	100
Lexington Gas Light Co., .	Lexington, . . .	20,000	100
Lowell Gas Light Co., . . .	Lowell, . . . Dracut, . . . Tewksbury, . . .	500,000 — —	100 — —
Lynn Gas & Electric Co., . .	Lynn, . . . Swampscott, . . .	375,000 —	100 —
Malden & Melrose Gas Light Co.,	Malden, . . . Melrose, . . . Medford (in part), .	220,000 — —	100 — —
	Everett, . . .	—	—
Manufacturers' Gas Light Co., .	Fall River (in part),	50,000	100
Marblehead Gas & Electric Light Co., . . .	Marblehead, . . .	40,000	100
Marlborough Gas Light Co., .	Marlborough, . . .	50,000	100

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Middleborough Gas & Electric Co.,	Middleborough,	\$80,000	\$100
Milford Gas Light Co.,	Milford,	72,300	100
	Hopedale,	—	—
Nantucket Gas Light Co.,	Nantucket,	36,000	100
Natick Gas Light Co.,	Natick,	20,000	100
New Bedford Gas and Edison Light Co.,	New Bedford,	550,000	100
Newburyport Gas & Electric Co.,	Newburyport,	140,000	100
Newton & Watertown Gas Light Co.,	Newton,	225,000	100
	Watertown,	—	—
	Wellesley,	—	—
	Weston,	—	—
North Adams Gas Light Co.,	North Adams,	50,000	100
Northampton Gas Light Co.,	Northampton,	50,000	25
North Attleborough Gas Light Co.,	North Attleborough,	68,100	100
	Wrentham,	—	—
Norwood Gas Light Co.,	Norwood,	12,000	100
Pittsfield Coal Gas Co.,	Pittsfield,	62,500	100
Plymouth Gas Light Co.,	Plymouth,	40,000	100
Roxbury Gas Light Co.,	Boston (Roxbury District),	600,000	100
Salem Gas Light Co.,	Salem,	300,000	100
	Peabody,	—	—
South Boston Gas Light Co.,	Boston (South Boston),	440,000	100
Southbridge Gas & Electric Co.,	Southbridge,	40,000	50
Spencer Gas Co.,	Spencer,	85,000	100
Springfield Gas Light Co.,	Springfield,	500,000	100
Stoughton Gas & Electric Co.,	Stoughton,	24,000	100
Taunton Gas Light Co.,	Taunton,	80,000	50
Waltham Gas Light Co.,	Waltham,	140,000	100
Webster Electric Co.,	Webster,	45,000	100
	Dudley,	—	—
Westfield Gas Light Co.,	Westfield,	54,000	100
Williamstown Gas Co.,	Williamstown,	20,000	100
Woburn Gas Light Co.,	Woburn,	45,000	100
Worcester Gas Light Co.,	Worcester,	500,000	100

The company at Fitchburg furnishes water, that at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Holyoke, Lawrence, Lynn, Middleborough, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Wakefield, Waltham, Webster and Westfield, furnish electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants : —

Chicopee Manufacturing Co., . . .	Chicopee Falls, . . .	\$25,000 00
Holyoke Water Power Co, . . .	Holyoke, . . .	100,000 00
Otis Co.,	Ware,	10,000 00
Mrs. M. L. Ruggles,	Gardner,	14,100 00
The Millis Co.,	Millis,	20,000 00

The following companies report bonds and notes outstanding : —

Amherst,	\$18,500 00
Athol,	25,000 00
Bay State (Boston),	4,507,000 00
Beverly,	16,300 00
Brockton,	100,000 00
Brookline,	564,000 00
Charlestown,	56,500 00
Chelsea,	70,000 00
Citizens' (Quincy),	29,015 50
Citizens' (Wakefield),	73,000 00
Clinton,	70,000 00
Cottage City,	4,500 00
Danvers,	2,000 00
Dedham,	9,000 00
Easthampton,	5,000 00
Fitchburg,	14,200 00
Framingham,	75,000 00
Greenfield,	1,000 00
Haverhill,	47,500 00
Ipswich,	8,400 00
Jamaica Plain,	20,000 00
Lawrence,	125,000 00
Lexington,	320 65
Lynn,	80,500 00
Malden,	16,000 00
Marblehead,	80,000 00
Middleborough,	80,000 00
Nantucket,	3,000 00
Natick,	9,525 00
New Bedford,	171,800 00
Newburyport,	14,000 00
Newton,	138,000 00
North Adams,	40,000 00
Northampton,	10,000 00
North Attleborough,	33,915 00
Pittsfield,	3,500 00
Plymouth,	1,500 00
South Boston,	25,000 00

Southbridge,	\$13,500 00
Spencer,	85,000 00
Springfield,	45,000 00
Waltham,	46,500 00
Webster,	32,222 78
Westfield,	21,500 00
Williamstown,	13,600 00
Worcester,	83,000 00

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the par value of the stock held within the Commonwealth : —

NAME OF COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300
Amesbury,	16	10	36,800
Amherst,	37	37	25,000
Arlington,	53	41	44,100
Athol,	8	3	2,300
Attleborough,	21	18	45,600
Bay State,	8	6	600
Beverly,	40	40	92,000
Boston,	6	4	2,000
Brockton,	47	43	72,300
Brookline,	131	115	420,900
Cambridge,	408	360	626,200
Charlestown,	255	242	469,200
Chelsea,	132	126	295,800
Chicopee,	3	3	30,000
Citizens' (Quincy),	9	9	53,000
Citizens' (Wakefield),	50	48	94,400
Clinton,	24	24	73,000
Cottage City,	10	10	25,000
Danvers,	22	21	11,950
Dedham,	38	32	59,650
Dorchester,	23	20	287,800
East Boston,	133	113	195,850
Easthampton,	41	34	26,700
Fall River,	19	13	12,000
Fitchburg,	50	45	138,700
Framingham,	21	19	49,000
Gardner,	5	4	24,000
Gloucester,	80	77	77,150
Greenfield,	37	27	43,700
Haverhill,	66	55	64,550
Ipswich,	28	28	16,000
Jamaica Plain,	145	139	239,700
Lawrence,	212	190	476,900
Leominster,	59	55	48,200
Lexington,	19	18	19,900
Lowell,	265	226	448,600

NAME OF COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Lynn,	163	156	\$367,200
Malden,	143	125	189,500
Manufacturers' (Fall River), .	7	7	50,000
Marblehead,	29	23	32,500
Marlborough,	15	15	50,000
Middleborough,	13	12	45,000
Milford,	53	51	71,700
Nantucket,	52	48	34,600
Natick,	21	21	20,000
New Bedford,	355	320	487,800
Newburyport,	99	84	129,900
Newton,	170	167	216,700
North Adams,	38	27	47,400
Northampton,	43	32	31,200
North Attleborough,	36	33	67,400
Norwood,	4	3	10,000
Pittsfield,	58	45	54,600
Plymouth,	29	24	37,800
Roxbury,	8	4	400
Salem,	248	223	278,500
South Boston,	21	17	37,000
Southbridge,	64	61	38,500
Spencer,	17	17	85,000
Springfield,	123	115	474,900
Stoughton,	6	6	24,000
Taunton,	113	108	75,050
Waltham,	106	97	130,000
Webster,	16	16	45,000
Westfield,	22	19	47,700
Williamstown,	3	3	20,000
Woburn,	45	44	44,600
Worcester,	189	178	462,000

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board: —

	FOR YEAR ENDING JUNE 30.	
	1891.	1892.
RECEIPTS: —		
For gas sold by meter,	\$5,040,438 78	\$5,308,118 06
For gas supplied to public lamps,	292,544 62	262,777 00
From sales of coke,	266,581 10	241,288 05
sales of tar,	157,182 52	165,940 10
sales of ammoniacal liquor,	22,812 31	21,123 10
rent of meters,	1,657 65	1,392 24
rent of gas stoves and engines,	4,553 33	2,109 04
rent of gas lamps,	2,314 76	2,029 04
public lamps other than gas lamps,	9,273 25	—
other sources,	592 47	12,332 04
Total,	\$5,797,950 79	\$6,017,108 67
EXPENSES: —		
1. Coals,	\$1,170,720 54	\$1,051,727 47
2. Enrichers,	266,437 69	243,574 56
3. Purifying materials,	28,576 76	25,859 20
4. Water,	22,352 38	21,337 89
5. Wages at works,	547,062 30	507,474 00
6. Repairs and maintenance of works (including renewal of retorts),	235,428 06	238,049 28
7. Apparatus and machinery,	64,769 34	50,979 43
8. Wages of meter takers, clerical labor in distribution, and salary or commission of collectors,	105,827 93	114,572 00
9. Repairs, renewals, and maintenance of mains and service pipes,	151,411 55	134,132 03
10. Repairs and renewals of meters,	47,597 36	52,896 84
11. Lighting and repairing (gas lamps only),	12,081 45	16,432 22
12. Lighting and repairing, and materials used for other lamps,	8,734 78	2,150 55
13. Directors' allowances,	16,890 02	17,469 36
14. Salaries of officers,	144,705 68	152,701 84
15. General salaries,	100,210 84	123,247 20
16. Rent of offices,	12,119 09	24,409 45
17. General office expenses,	44,098 98	45,974 10
18. Taxes,	272,884 78	274,380 92
19. Fire insurance,	9,684 10	15,133 53
20. Law expenses,	34,630 09	23,695 82
21. Claims,	26,256 90	14,370 06
22. Bad debts,	8,976 53	8,493 80
23. Incidental expenses,	26,492 08	31,438 69
24. Gas bought,	842,332 69	918,896 83
Total,	\$4,200,281 92	\$4,109,397 07

	FOR YEAR ENDING JUNE 30.	
	1891.	1892.
Leaving an apparent net profit on their gas business of	\$1,597,668 87	\$1,907,711 60
They have also received for interest, etc.,	24,644 58	29,934 99
They have also received for rents, etc.,	211,414 51	172,394 05
They have also received as profits from electric lighting,	143,240 78	203,165 54
Making a total of	\$1,975,968 74	\$2,313,206 18
From these receipts were paid interest on bonds and loans,	\$521,885 81	\$569,667 18
Dividends,	1,026 950 00	1,064,489 00
Other items,	35,380 60	366.851 86
	\$1,584,216 41	\$2,001,008 04
Leaving a surplus for the year of	\$392,752 33	\$312,198 14

Three¹ of the companies appear not to have earned expenses, and sixteen² others have not earned sufficient to warrant the declaration of any dividend.

The receipts for gas sold by meter show an apparent increase of about \$268,000; but included in this is about \$76,000 from the sales made by various Boston companies to one another, which reduces the actual increase to about \$192,000. Receipts from public lamps continue to fall off, this year showing a decrease of about \$29,700.

In the appendix will be found, under date of June 30, 1892, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections as made by the Board after examination and correspondence with the officers of the several companies.

¹ Seven last year.

² Twelve last year.

Aggregates from these balance sheets and those in the returns of 1891 show the following facts : —

	FOR YEAR ENDING JUNE 30.	
	1891.	1892.
ASSETS : —		
Real estate, machinery, street mains and meters,	\$23,075,991 07	\$23,792,181 66
Cash on hand,	618,663 53	499,648 17
Due for gas,	492,861 55	490,170 91
Other accounts due,	262,167 81	176,348 29
Materials, etc.,	815,315 10	601,973 02
Notes receivable,	164,623 31	229,986 57
Investments,	356,376 29	432,127 41
Electric assets,	2,182,642 57	2,332,092 50
	\$27,968,641 23	\$28,554,528 53
LIABILITIES : —		
Capital stock,	\$13,361,000 00	\$13,580,000 00
Bonds,	1,148,556 08	1,403,715 00
Notes payable,	5,862,007 42	5,702,708 38
Unpaid bills,	371,503 40	271,797 55
Unpaid dividends,	19,851 50	23,686 46
Deposits,	38,864 13	36,787 07
Interest due and unpaid,	10,228 88	29,453 70
Other items,	49,857 04	42,294 98
	\$20,861,868 45	\$21,090,443 14
Reserved and depreciation funds,	520,386 14	545,232 46
	\$21,382,254 59	\$21,635,675 60
Surplus,	6,586,386 64	6,918,852 93
	\$27,968,641 23	\$28,554,528 53

Of these companies —

57 ¹ show an aggregate surplus of	\$6,824,571 26	\$7,074,646 23
10 ² show an aggregate deficit of	238,184 62	155,793 30
Leaving total net surplus, as shown above,	\$6,586,386 64	\$6,918,852 93
Which, added to reserves carried as liabilities,	520,386 14	545,232 46
Would show an actual surplus of	\$7,106,772 78	\$7,464,085 39
Equivalent to per cent. on capital of about,	53	55

The following table shows the valuation of the property of each company, as assessed by the local assessors : —

NAME OF COMPANY.	Assessed Value.	NAME OF COMPANY.	Assessed Value.
Adams,	\$16,100	Lowell,	\$998,230
Amesbury,	18,700	Lynn,	225,500
Amherst,	6,450	Malden,	168,800
Arlington,	35,150	Manufacturers' (Fall	
Athol,	12,000	River),	55,000
Attleborough,	26,200	Marblehead,	13,800
Beverly,	54,225	Marlborough,	17,900
Boston,	4,457,200	Middleborough,	36,250
Bay State,	631,500	Milford,	76,400
Brockton,	76,200	Nantucket,	6,000
Brookline,	438,600	Natick,	12,200
Cambridge,	826,800	New Bedford,	460,000
Charlestown,	800,000	Newburyport,	136,200
Chelsea,	330,950	Newton,	351,100
Chicopee,	30,000	North Adams,	24,000
Chicopee Falls,	10,000	Northampton,	57,960
Citizens' (Quincy),	13,500	North Attleborough,	58,100
Citizens' (Wakefield),	59,000	Norwood,	11,000
Clinton,	75,000	Pittsfield,	76,800
Cottage City,	10,400	Plymouth,	22,350
Danvers,	4,000	Roxbury,	633,500
Dedham,	33,000	Salem,	297,900
Dorchester,	298,400	Southbridge,	21,000
East Boston,	221,400	South Boston,	386,300
Easthampton,	37,500	Spencer,	22,400
Fall River,	275,100	Springfield,	596,000
Fitchburg,	110,000	Stoughton,	8,500
Framingham,	50,000	Taunton,	65,900
Gardner,	10,850	Waltham,	217,700
Gloucester,	80,000	Ware,	9,150
Greenfield,	29,000	Westfield,	52,500
Haverhill,	165,150	Webster,	31,800
Holyoke,	260,000	Woburn,	50,000
Ipswich,	5,400	Williamstown,	5,050
Jamaica Plain,	193,800	Worcester,	581,600
Lawrence,	454,000		
Leominster,	20,000	Total,	\$15,865,683
Lexington,	3,278		

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned : —

Amherst,	\$5,500
Athol,	5,500
Beverly,	23,300
Brookline,	50,000
Chelsea,	60,250
Citizens' (Wakefield),	27,000
Clinton,	60,800
Cottage City,	4,430
Easthampton,	8,000
Fitchburg,	45,000
Holyoke,	160,000
Lawrence,	20,000
Lynn,	95,500
Middleborough,	22,000
New Bedford,	136,200
Newton,	82,100
North Adams,	8,000
Southbridge,	17,600
Webster,	21,500
Westfield,	16,500
Total,	<hr/> \$869,180

The value of the gas plants, assessed by the local assessors, is then in round numbers \$14,600,000, as there are electric plants at Charlestown, Newburyport, Spencer, Stoughton and Waltham, which are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold : —

NAME OF COMPANY.	Amount of Taxes paid.	Amount Per Thousand sold.
Adams,	\$454 72	\$0 0977
Amesbury,	658 07	1290
Amherst,	43 08	0526
Arlington,	1,014 36	1701
Athol,	183 92	0663
Attleborough,	503 52	0661
Bay State (Boston),	9,010 96	0102
Beverly,	512 40	0787
Boston,	75,217 85	0547
Broekton,	2,085 13	1137
Brookline,	6,187 59	0942
Cambridge,	21,568 65	1673
Charlestown,	9,044 07	1134
Chelsea,	4,795 79	1584
Chicopee,	430 57	0502
Citizens' (Quincy),	273 68	0399
Citizens' (Wakefield),	419 21	0805
Clinton,	284 23	0457
Cottage City,	151 51	0553
Danvers,	101 54	0482
Dedham,	486 26	0916
Dorchester,	5,773 37	0799
East Boston,	5,438 21	1377
Easthampton,	426 76	1384
Fall River,	6,558 20	1300
Fitchburg,	1,258 47	0717
Framingham,	807 27	1196
Gardner,	300 00	1372
Gloucester,	2,234 67	1381
Greenfield,	482 14	1387
Haverhill,	2,736 66	0517
Holyoke,	1,946 91	0382
Ipswich,	75 45	0432
Jamaica Plain,	4,155 47	1025
Lawrence,	10,615 32	1508
Leominster,	459 88	2223
Lexington,	110 96	1011
Lowell,	16,988 80	0704
Lynn,	5,162 14	0686
Malden,	4,760 35	1312
Manufacturers' (Fall River),	946 00	0709
Marblehead,	510 56	1517
Marlborough,	448 73	1329
Middleborough,	475 74	3398
Milford,	1,300 75	1392
Nantucket,	119 43	0635
Natick,	357 68	1130

NAME OF COMPANY.	Amount of Taxes paid.	Amount Per Thousand sold.
New Bedford,	\$3,527 95	\$0 0928
Newburyport,	1,283 85	1559
Newton,	4,973 50	0904
North Adams,	517 08	0308
Northampton,	1,073 66	0929
North Attleborough,	1,942 30	1552
Norwood,	195 67	1243
Pittsfield,	1,791 83	1341
Plymouth,	354 27	0868
Roxbury,	12,403 55	0753
Salem,	5,672 73	1605
South Boston,	5,999 49	0805
Southbridge,	241 64	1980
Spencer,	1,137 88	1245
Springfield,	7,850 64	0924
Taunton,	1,709 86	0446
Waltham,	2,126 44	0802
Ware,	167 37	0912
Webster,	172 83	1091
Westfield,	606 49	0878
Williamstown,	106 39	2180
Woburn,	907 97	1152
Worcester,	11,740 50	0838
	<u>\$274,380 92</u>	

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$274,380.92, an average of 6.8 cents per thousand feet of gas sold; being an increase over the previous year in the total amount of \$1,496.14, and a decrease of 2 cents per thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

NAME OF COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Adams,	20	¹ \$3,460	\$0 7203
Amesbury,	4	2,400	4706
Amherst,	—	² —	—
Arlington,	6	4,200	7043
Athol,	—	² —	—
Attleborough,	10	4,640	6095
Bay State,	9	45,000	0489
Beverly,	6	5,040	—
Boston,	10	250,000	1818
Brockton,	6 $\frac{1}{2}$	6,500	3545
Brookline,	7	35,000	—
Cambridge,	10	79,000	5556
Charlestown,	10	50,000	—
Chelsea,	6	18,000	—
Chicopee,	12	3,600	4202
Citizens' (Quincy),	—	² —	—
Citizens' (Wakefield),	—	² —	—
Clinton,	1	600	—
Cottage City,	—	² —	—
Danvers,	—	² —	—
Dedham,	—	² —	—
Dorchester,	8	32,000	4428
East Boston,	10	22,000	5573
Easthampton,	7	2,100	—
Fall River,	8	23,040	4570
Fitchburg,	10	10,000	—
Framingham,	—	² —	—
Gardner,	—	² —	—
Gloucester,	10	³ 8,000	4946
Greenfield,	6	⁴ 120	—
Haverhill,	10	7,500	1415
Ipswich,	—	² —	—
Jamaica Plain,	8	16,800	4146
Lawrence,	7	35,000	—
Leominster,	4	2,000	—
Lexington,	5 $\frac{1}{2}$	1,100	—
Lowell,	12	60,000	2487
Lynn,	8	30,000	—

¹ In addition to this dividend, a rebate is allowed to mills owning stock. This rebate amounted to \$2,350.35.

² No dividend declared.

³ An additional dividend of two per cent. was declared from the earnings of wharf property.

⁴ On preferred stock only.

NAME OF COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Malden,	8	\$17,600	\$0 4839
Manufacturers' (Fall River),	10	5,000	3746
Marblehead,	—	2 —	—
Marlborough,	—	2 —	—
Middleborough,	—	2 —	—
Milford,	10	7,230	7734
Nantucket,	—	2 —	—
Natick,	—	2 —	—
New Bedford,	6	33,000	—
Newburyport,	6	8,400	—
Newton,	8	16,000	—
North Adams,	8	4,000	—
Northampton,	8	4,000	3463
North Attleborough,	6	4,086	3266
Norwood,	—	2 —	—
Pittsfield,	17	10,625	7952
Plymouth,	5	2,000	4901
Roxbury,	10	60,000	3645
Salem,	6	18,000	5094
South Boston,	4	17,600	2361
Southbridge,	6	2,400	—
Springfield,	8	40,000	4709
Spencer,	—	2 —	—
Stoughton,	3	720	—
Taunton,	10	8,000	2086
Waltham,	7	9,800	—
Webster,	—	2 —	—
Westfield,	8	4,320	—
Williamstown,	—	2 —	—
Woburn,	8	3,608	4578
Worcester,	8	40,000	2858
	—	\$1,064,489	—

² No dividend declared.

PRICE OF GAS.

The following companies have reduced the price of gas during the year ending June 30, 1892:—

Brockton,	Gloucester,
Citizens' (Quincy),	Newton and Watertown,
Chelsea,	Norwood.
New Bedford,	

The following pages show the price charged by the several companies, June 30, 1892; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1892.

NAME OF COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1890-91.	Average Price, 1891-92.
Adams,	17.73	\$3 00	Twenty per cent. discount, if paid within 5 days from date of bill.	\$2 41	\$2 41
Amesbury,	20.83	2 50	Houses and stores, \$2 25 and \$2; carriage shops, \$1.75; cotton mills, \$1.50, less 15 cents; gas engines, \$1.	1 74	1 76
Amherst,	40.75	6 00	For prompt payment if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air,	5 48	5 28
Arlington,	17.57	2 75	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.	2 75	2 75
Athol,	19.13	3 00		2 35	2 60
Attleborough,	16.97	2 00		2 00	2 00
Bay State (Boston),	1 30	1 30		—	1 30
Beverly,	16.93	2 60	Discount of 40 cents per M to consumers of 10,000 feet and upward, 20 cents per M to consumers of over 1,000 feet and less than 10,000 feet a quarter. \$2 per M net to gas stoves,	2 31	2 31
Boston,	23.08	1 30	Discounts: 3 per cent. off bills less than 5,000 feet; 5,000 feet and over, 21 cents per M, if paid within 10 days. Special rates for gas engines and fuel purposes,	1 21	1 28
Brockton,	19.55	2 10		2 05	2 03
Brookline,	17.83	1 90	Discount 20 cents per M, if paid within 25 days from date of bill. Large consumers, \$1 50 net,	1 90	1 90
Cambridge,	17.19	1 80	Discount 25 cents per M, if paid in 15 days,	1 59	1 58
Charlestown,	17.98	2 00	Discounts: 10 per cent. on bills paid within 15 days; \$1.75 per M to consumers of over 400,000 feet per annum; \$1 60 per M to consumers of over 1,000,000 feet per annum,	1 72	1 69
Chelsea,	18.53	2 00		1 94	1 83
Chicopee,	20.40	2 75	Discount 50 cents per M on bills paid on or before the 10th of the month,	1 85	1 85
Chicopee Falls,	27.70	4 00	Large consumers, \$3. Oil gas, with 15 per cent. air,	3 51	3 51
Citizens' (Quincy),	17.53	—	Two dollars and fifty cents per M for houses, and \$2 for stores, offices, stores and public buildings; no discounts,	2 02	1 75
Citizens' (Wakfield),	17.03	2 50	Discounts: For consumers of 5,000 to 15,000 feet, 15 cents per M; 15,000 to 50,000 feet, 25 cents per M; 50,000 feet and over, 35 cents; for gas stoves, engines and other mechanical purposes, 50 cents per M.	2 01	2 26

Clinton,	18.37	2 50	Discount 10 per cent. on bills paid within 10 days. Large consumers supplied at \$2, but no discount.	2 07	2 10
Cottage City,	-	2 20	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1 per M. net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating).	1 97	1 66
Danvers,	16.76	3 00	Discounts: On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$6, 10½ per cent.; over \$12, 25 per cent.	2 64	2 35
Dedham,	17.36	2 50	Discount 20 per cent., for payment before the 15th of the month.	1 92	2 02
Dorchester,	24.14	1 70	Discount 20 cents per M, on bills paid on or before the 12th of the month.	1 59	1 50
East Boston,	17.41	1 85	Discount 10 cents per M, on bills paid before the 15th of the month.	1 76	1 76
Easthampton	17.75	3 00	Discount 6½ per cent., making \$2.80 net. To the town, and consumers using 50,000 feet a year, the bills are made at \$2.50, with a discount of 4 per cent., making net price \$2.40.	2 50	2 53
Fall River,	22.77	2 00	Discounts: 35 cents per M, if paid by the 15th of the month. Some large consumers 60 cents discount, and on bills of less than 500 feet per month, discount is 10 cents per M.	1 51	1 53
Fitchburg,	17.67	2 00	Large consumers, \$1.75.	1 92	1 89
Frammingham,	-	90	Discount 6½ per cent. for payment before the 15th of the month. 60 cents per M, net, if paid promptly, to gas stoves. Non-illuminating water gas.	58	51
Gardner,	53.30	6 00	Discounts vary according to amount used from 10 to 33½ per cent., if paid by the 10th of the month. Pure oil gas.	4 54	-
Gloucester,	17.58	2 00	Discount 20 per cent., if paid on or before the 15th of the month.	1 82	1 60
Greenfield,	17.66	2 50	On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2.50 for stores, 10 per cent.	2 03	2 12
Haverhill,	20.79	1 50	Discount 10 cents per M, if paid on or before the 10th. Day consumption for manufacturing purposes, \$1.25.	1 40	1 40
Holyoke,	17.97	2 00	Discounts: 35 per cent. to consumers of 360,000 feet, 25 per cent. to manufacturers and mills; 16½ per cent. to churches and consumers of \$25 per month; 12½ per cent. to all others. For gas engines, \$1.25.	1 54	1 54
Ipswich,	26.30	3 50	Oil gas, 33½ per cent. air.	2 98	2 93
Jamaica Plain,	17.55	2 50	Fifty cents per M discount on all bills paid within 15 days. City buildings 5 per cent. off net price.	2 01	1 99
Lawrence,	19.19	1 70	Twenty cents per M discount for less than 250,000 feet, if paid before the 15th of the month. Between 250,000 and 800,000 feet per year, \$1.50 less 10 cents. Over 800,000 \$1.30 net.	1 41	1 42
Lee,	-	5 50	Oil gas, with 33½ per cent. air.	5 00	-
Leominster,	27.40	4 00	Oil gas, with 50 per cent. air. Special rate for gas engines.	3 91	3 63
Lexington,	27.15	6 00	Discount 10 per cent. for prompt payment. A few large consumers, special rates. Oil gas, with 33½ per cent. air.	5 25	-

NAME OF COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1890-91.	Average Price, 1891-92.
Lowell,	17.45	\$1 30	Discount 20 cents per M, if paid within 5 days.	\$1 10	\$1 10
Lynn,	19.14	1 80	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M net.	1 58	1 47
Malden,	17.24	2 00	Discount 20 cents per M, if paid by the 20th of the month. Factories and large consumers, 25 cents, 40 cents and 50 cents per M discount.	1 91	1 77
Manufacturers' (Fall River), .	18.27	2 00	Discount on less than 500 feet per month, 10 cents per M; on 500 feet and less than 1,000 feet, 25 cents per M; consumers of more than 1,000 feet, 35 cents per M. To mills 60 cents per M.	1 44	1 43
Marblehead,	16.96	3 00	Discounts: 10 per cent. on monthly bills of \$3 or less; 16 $\frac{2}{3}$ per cent. on bills from \$3 to \$12, and 25 per cent. on bills over \$12.	2 52	2 55
Marlborough,	16.80	2 50	Discounts 30 per cent for fuel purposes.	2 31	2 19
Middleborough,	25.35	2 75	Discounts 5 per cent. for cash, 10 per cent to mills. Oil gas with 25 to 40 per cent air.	2 54	2 65
Milford,	17.63	2 00	Bills amounting to \$5 per month, 5 per cent discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent.	1 86	1 84
Nantucket,	18.10	3 00	Largest consumers, discount of 50 cents per M.	2 62	2 55
Natick,	18.70	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 10,000 feet.	1 62	1 83
New Bedford,	19.42	1 80	Less than 4,000 feet per month 10 per cent discount; over 4,000 feet per month 25 per cent discount for payment by the 10th of the month. Certain large consumers, \$1.30 net.	1 57	1 78
Newburyport,	17.36	2 50	Discounts: 20 per cent on bills of 1,000 feet or more per month; 10 per cent. on all less than 1,000 feet per month, for prompt payment.	2 03	2 03
Newton,	17.31	2 00	Consumption of 100,000 feet per year, \$1.75 net; 200,000 feet, \$1.70; 300,000 feet, \$1.65; 400,000 feet, \$1.60; day consumption by special meter, \$1.50; general consumers, 20 cents per M discount for cash in 20 days.	1 99	1 79
North Adams,	17.42	1 85	To some consumers, \$1.60.	1 74	1 72
Northampton,	18.60	2 00	To large consumers, 5 per cent. discount, if paid within 5 days.	1 88	1 92
North Attleborough,	17.17	2 50	Discount of 50 cents per M, paid on or before the 16th of the month.	1 99	2 00
Northwood,	2 23	2 23	If paid within 15 days, discount of 25 cents per M.	2 44	2 28
Pittsfield,	21.91	2 50	Discounts: 10 per cent. on bills of less than 1,000 feet per month; 20 per cent. on bills of 1,000 feet and less than 25,000; 40 per cent. on bills of 25,000 feet or over.	1 89	1 89
Plymouth,	17.53	2 50	Special price to large consumers.	2 10	2 06

Roxbury,	19.31	1 70	Discount 20 cents per M, if paid on or before the 12th of the month,	1 54	1 52
Salem,	17.81	2 00	Discount 10 per cent., if paid on or before the 15th of the month; 10 per cent. extra, on bills of \$100 and over, per annum,	1 76	1 77
South Boston,	17.80	1 70	Discount 20 per cent., if paid on or before the 12th of the month,	1 56	1 52
Southbridge,	22.20	3 00	Discounts: 5 per cent., to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas with 30 to 40 per cent. air,	2 86	2 84
Spencer,	19.47	1 60	One dollar and sixty-five cents net for bills \$500 per year; \$1.50 to very large consumers; \$1.25 for gas used by the city and public buildings and also to general consumers who use 10,000 feet per year for cooking or mechanical purposes,	1 49	1 50
Springfield,	18.31	1 75	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas,	1 69	1 69
Stoughton,	48.10	5 50	Over 125,000 feet per quarter, \$1.40 per M,	5 00	4 98
Taunton,	18.21	1 50	Discount 20 per cent., if paid by the 15th of the month,	1 47	1 47
Waltham,	17.71	2 50	Public institutions, \$1.75,	1 84	1 78
Ware,	17.10	2 25	If more than 20,000 feet is used in year, \$2.15 per M for such excess. Gas engines \$2.00. Discount from each of these prices for payment within 5 days, 25 cents per M,	2 24	2 23
Webster,	17.30	2 50	Discount 5 per cent., if paid before the 10th of the month, 5 per cent. additional on bills amounting to \$5 00 per month; some large consumers, \$5 per M net. Pure oil gas,	2 28	2 31
Westfield,	17.50	2 25	Discount 10 per cent., if paid on or before the 15th of the month,	2 14	1 99
Williamstown,	44.20	6 00	Discount 30 cents per M, if paid on or before the 15th of the month,	5 34	5 56
Woburn,	17.60	2 00		1 78	1 77
Worcester,	19.51	1 50		1 50	1 50

The average price to consumers for coal gas, of twenty-five companies making annually more than 30,000,000 feet each, is \$1.32 per thousand feet. The average price of the remainder of the coal-gas companies is \$2.01, making an average for all of \$1.38 per thousand. The average price for oil gas is \$3.7546 per thousand feet.

The average price for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; and in 1892, \$1.38.

The following table shows the amount of gas made in the year ending June 30, 1892, and in the year ending June 30, 1891; the amount sold by meter and to public lamps in both these years; the amount used at works and offices; and the amount of gas unaccounted for during the year ending June 30, 1892, and the percentage of unaccounted-for gas in both years.

NOTE.— The terms “coal gas” and “coal gas companies” whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

NAME OF COMPANY.	Gas made. Year ending June 30, 1892.	Gas made. Year ending June 30, 1891.	Gas sold by Meter, Year ending June 30, 1892.	Gas sold by Meter, Year ending June 30, 1891.	Gas sold for Public Lamps, Year ending June 30, 1892.	Gas sold for Public Lamps, Year ending June 30, 1891.	Gas used at Works and Offices, Year ending June 30, 1892.	Gas unac- counted for, Year ending June 30, 1892.	Percent- age unac- counted for, 1892.	Percent- age unac- counted for, 1891.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Adams,	5,820,000	6,500,000	4,653,600	5,050,000	—	—	20,000	1,190,400	32.93	21.86
Amesbury,	5,624,100	4,504,900	4,931,500	4,508,690	168,000	168,000	35,000	489,600	8.70	7.01
Arlington,	7,494,620	7,270,580	5,962,900	6,037,090	—	—	94,600	1,437,120	19.17	15.47
Attol,	3,110,100	2,589,030	2,773,300	2,467,000	—	—	185,000	137,000	4.72	6.89
Attleborough,	8,710,500	8,227,000	7,612,800	7,362,400	—	—	90,000	1,007,700	11.57	9.52
Bay State (Boston),	885,480,000	625,929,000	883,197,610	625,484,000	—	—	—	1,669,390	0.18	—
Beverly,	7,439,100	7,968,100	6,466,700	6,786,650	37,700	371,900	200,000	734,700	9.87	7.75
Boston,	1,397,890,700	1,486,582,100	1,141,348,200	1,370,060,562	41,277,450	44,722,560	—	22,914,491	1.64	4.86
Brookline,	23,905,700	22,139,900	18,334,900	17,083,200	—	—	239,900	5,334,900	22.31	21.70
Brookline,	76,673,200	67,575,200	54,680,200	45,936,300	11,089,212	11,253,235	134,500	9,794,288	12.80	15.07
Cambridge,	141,907,900	139,048,200	121,344,700	115,730,600	7,564,378	10,395,276	841,400	11,954,422	8.42	8.65
Cambridge,	88,106,000	87,978,000	70,392,185	65,725,193	9,342,660	10,173,292	1,208,600	7,002,555	7.94	11.90
Charlestown,	38,140,000	33,825,880	30,269,200	30,342,078	—	—	366,600	5,504,191	15.23	14.22
Chelsea,	10,680,200	10,686,700	8,517,400	8,801,000	39,568	26,964	150,000	1,388,232	13.77	17.30
Citizens' (Quincy),	8,934,200	9,037,100	5,849,200	5,617,500	1,000,000	1,000,000	336,700	1,742,100	19.50	23.25
Citizens' (Wakefield),	6,442,100	6,880,000	4,638,920	5,191,416	566,300	447,584	50,000	1,195,280	18.55	16.06
Clinton,	8,460,700	8,178,200	6,210,100	7,118,900	—	19,720	282,800	1,941,135	22.89	2.71
Cottage City,	3,468,800	2,696,000	2,178,300	2,696,000	555,500	225,000	—	735,000	21.19	25.48
Danvers,	2,685,000	2,610,000	2,165,000	1,968,000	—	—	47,500	532,500	19.83	20.06
Dedham,	6,972,000	7,385,000	5,302,800	5,886,300	22,690,500	23,395,560	248,800	1,420,400	20.37	20.97
Dorchester,	72,257,400	67,269,760	49,566,900	43,874,200	9,276,123	10,170,314	294,000	4,652,132	10.48	10.54
East Boston,	44,402,800	42,683,130	30,195,300	27,758,318	—	—	90,500	693,600	17.94	9.97
Easthampton,	3,865,000	4,615,550	3,081,800	4,033,900	2,098,300	2,766,109	333,700	3,444,813	6.35	8.20
Fall River,	79,202,615	46,342,700	48,319,300	39,766,400	466,000	720,000	640,000	1,712,900	8.60	7.28
Fitchburg,	19,904,500	18,292,800	17,083,500	15,665,800	—	—	754,200	817,400	9.86	9.87
Framingham,	2,237,900	2,237,900	6,749,800	1,265,000	—	—	100,000	1,033,800	5.95	7.06
Gloucester,	17,379,800	15,531,000	15,383,000	13,584,000	791,200	749,750	81,700	596,700	14.36	11.79
Greenfield,	4,153,900	4,143,100	3,473,800	3,582,600	—	—	600,000	3,552,000	6.21	5.32
Haverhill,	57,186,000	50,827,000	48,540,200	52,322,900	4,338,800	4,165,900	420,800	3,565,000	8.84	7.47
Holyoke,	56,243,800	52,573,798	50,505,300	47,795,000	290,416	354,854	4,200,800	4,973,461	8.84	8.46
Jamaica Plain,	45,066,600	37,756,000	27,957,895	23,195,965	12,501,149	10,864,015	500,000	4,047,556	8.98	—

Coal Gas — Concluded.

NAME OF COMPANY.	Gas made. Year ending June 30, 1892.	Gas made. Year ending June 30, 1891.	Gas sold by Meter. Year ending June 30, 1892.	Gas sold by Meter. Year ending June 30, 1891.	Gas sold for Public Lamps. Year ending June 30, 1892.	Gas for Public Lamps. Year ending June 30, 1891.	Gas used at Works and Offices. Year ending June 30, 1892.	Gas unac- counted for. Year ending June 30, 1892.	Percent- age unac- counted for; 1892.	Percent- age unac- counted for; 1891.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Lawrence,	78,690,200	75,300,800	70,559,570	67,981,211	7,428,400	—	595,700	7,578,588	9.63	9.35
Lowell,	239,494,000	238,543,000	233,750,400	216,312,300	—	8,213,700	2,641,100	15,699,100	6.05	5.09
Lynn,	44,124,100	75,103,300	75,171,400	65,082,200	—	—	1,622,400	7,432,300	8.23	11.51
Malden,	40,463,700	35,871,000	36,360,800	32,683,300	8,000	—	261,700	3,748,200	9.27	8.17
Manufacturers' (Fall River),	15,044,300	14,613,300	12,830,300	12,541,500	514,200	740,800	147,100	1,551,700	10.31	8.23
Marblehead,	4,713,400	4,865,300	2,042,000	3,030,700	424,500	437,700	137,900	1,211,300	25.70	25.53
Marblehead,	4,397,800	5,541,040	3,352,600	4,492,000	23,000	30,200	70,100	932,100	21.65	16.39
Middleborough,	—	—	—	—	—	—	100,000	121,000	—	—
Milford,	10,380,000	10,678,400	8,939,400	9,551,300	408,000	422,600	67,000	963,600	9.26	5.97
Nantucket,	2,280,800	2,234,130	1,422,700	1,263,900	456,000	—	60,000	342,000	14.99	21.68
Natick,	37,767,000	3,948,300	2,789,000	3,285,100	375,000	373,200	145,800	440,400	11.72	5.03
New Bedford,	42,458,000	44,261,800	33,115,100	34,568,300	4,875,897	5,610,258	604,700	3,816,503	8.99	7.82
Newburyport,	9,725,900	10,877,480	8,232,600	8,700,500	—	—	290,000	1,282,800	13.19	17.35
Newton,	62,458,700	57,033,000	49,063,500	45,074,300	5,901,400	5,884,000	410,600	7,083,200	11.34	9.58
North Adams,	21,184,000	20,407,100	16,397,700	15,227,800	3,504,000	3,365,000	562,300	2,934,000	18.61	20.96
Northampton,	14,888,900	12,435,400	11,551,300	11,135,000	—	—	128,800	2,643,535	18.43	9.32
North Attleborough,	13,947,700	14,164,500	12,410,800	12,648,900	98,500	10,900	161,100	1,211,291	8.69	8.79
Norwood,	—	—	1,574,100	1,105,100	—	—	—	—	—	—
Pittsfield,	15,291,000	15,548,000	13,361,850	13,445,150	—	223,000	225,000	1,704,150	11.14	10.58
Plymouth,	4,422,410	4,493,400	4,080,400	4,165,900	—	—	100,000	239,820	5.42	5.76
Roxbury,	165,535,830	163,432,500	139,103,987	134,255,414	25,479,865	27,965,603	—	959,477	0.58	0.65
Salem,	41,330,000	42,432,100	34,793,500	34,583,800	843,760	757,284	358,400	5,549,139	13.42	15.24
South Boston,	82,794,200	78,601,100	65,632,200	59,816,500	8,899,493	10,746,199	—	8,254,256	9.97	10.28
Spencer,	10,706,600	9,021,900	8,140,000	8,412,000	—	—	390,100	1,271,900	11.78	2.90
Springfield,	89,029,000	82,534,000	84,144,200	77,920,500	791,920	717,300	664,300	3,503,980	3.93	3.63
Taunton,	41,117,000	40,486,000	37,000,800	36,602,000	1,324,000	1,324,000	598,700	2,156,600	5.24	4.95
Waltham,	30,987,000	29,952,900	26,006,700	26,413,400	1,104,100	1,152,100	658,500	3,216,300	10.38	5.84
Ware,	4,312,040	4,566,310	1,834,000	4,003,200	2,916	7,173	74,600	304,390	7.06	10.19
Webster,	1,835,300	1,924,800	1,584,500	1,595,500	—	—	35,900	320,800	16.55	15.03
Westfield,	7,952,700	7,150,400	6,768,700	6,312,600	133,333	133,333	76,800	932,387	12.00	9.39
Woburn,	8,601,100	8,407,300	7,880,200	7,758,150	—	—	153,300	467,000	4.91	5.17
Worcester,	148,293,000	130,650,400	137,426,300	121,307,300	2,549,600	3,203,100	—	8,394,100	5.65	4.66

The following table shows the capacity of the works, the greatest and least daily output, and date of the same for each of the companies :—

NAME OF COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams, . . .	50,000	—	—	—	¹
Amesbury, . . .	100,000	40,500	Dec. 7	8,000	Sept. 26
Amherst, . . .	6,000	6,000	—	1,500	—
Arlington, . . .	50,000	36,020	Dec. 3,	3,270	Aug. 1
Athol, . . .	25,000	22,000	Dec. 24,	3,000	June 1
Attleborough, . . .	100,000	43,000	Jan. 6,	14,000	July 30
Bay State (Boston),	4,000,000	3,839,000	Oct. 20,	901,000	July 4
Beverly, . . .	50,000	45,300	Dec. 7,	8,100	May 29
Boston, . . .	6,000,000	5,737,000	Dec. 7,	1,044,000	July 12
Brockton, . . .	120,000	121,818	Dec. 24,	30,307	July 26
Brookline, . . .	500,000	340,400	Dec. 24,	96,200	July 19
Cambridge, . . .	1,000,000	713,900	Dec. 7,	145,100	July 19
Charlestown, . . .	500,000	377,000	Dec. 24,	115,000	June 12
Chelsea, . . .	250,000	174,000	Dec. 24,	41,000	July 20
Chicopee, . . .	150,000	68,200	Dec. 29,	10,600	July 6
Citizens' (Quincy), .	70,000	40,800	Dec. 25,	10,500	June 6
Citizens' (Wakefield),	35,000	42,000	Dec. 26,	8,000	July 7
Clinton, . . .	90,000	56,200	Dec. 16,	10,500	Aug. 17
Cottage City, . . .	60,000	43,000	Aug. 14,	1,200	Jan. 7
Danvers, . . .	30,000	12,300	Dec. 31,	4,100	June 20
Dedham, . . .	75,000	36,460	Dec. 16,	10,000	July 13
Dorchester, . . .	300,000	308,000	Dec. 24,	95,000	June 13
East Boston, . . .	300,000	201,170	Dec. 24,	58,900	July 19
Easthampton, . . .	40,000	33,000	Dec. 8,	4,300	July 27
Fall River, . . .	500,000	354,200	Dec. 24,	47,500	July 12
Fitchburg, . . .	100,000	102,700	Dec. 24,	19,000	July 19
Framingham, . . .	250,000	37,300	Jan. 26,	9,200	July 12
Gloucester, . . .	125,000	99,100	Dec. 24,	14,500	June 12
Greenfield, . . .	60,000	19,400	Jan. 27,	4,500	June 13
Haverhill, . . .	350,000	316,000	Dec. 30,	55,000	June 5
Holyoke, . . .	500,000	303,900	Dec. 23,	59,200	June 28
Ipswich, . . .	—	15,400	Dec. 2,	1,000	July 4
Jamaica Plain, . .	400,000	203,920	Dec. 24,	58,760	July 4
Lawrence, . . .	1,000,000	421,320	Dec. 7,	59,590	July 12
Lowell, . . .	1,000,000	1,543,000	Dec. 7,	239,000	June 14
Lynn, . . .	700,000	395,900	Dec. 24,	83,200	July 12
Malden, . . .	200,000	185,000	Dec. 24,	57,500	June 18
Manufacturers' (Fall River), . . .	—	121,500	Jan. 15,	11,700	June 13
Marblehead, . . .	50,000	19,500	Dec. 29,	6,800	June 6
Marlborough, . . .	100,000	52,500	Jan. 15,	8,000	Aug. 15
Milford, . . .	80,000	56,910	Dec. 31,	11,050	Aug. 6
Nantucket, . . .	30,000	11,520	Aug. 30,	2,740	May 19
Natick, . . .	35,000	23,700	Dec. 21,	1,500	July 6
New Bedford, . . .	600,000	182,000	Dec. 24,	60,500	July 19
Newburyport, . . .	100,000	50,400	Dec. 16,	10,740	June 20
Newton, . . .	400,000	279,000	Dec. 1,	66,000	July 14
North Adams, . . .	130,000	117,800	Dec 17,	19,000	June 13

¹ No record kept.

NAME OF COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Northampton, . . .	100,000	71,240	Dec. 7,	11,600	Aug. 28
North Attleborough,	110,000	72,180	Dec. 7,	11,397	July 12
Pittsfield, . . .	240,000	70,000	Dec. 24,	19,000	June 19
Plymouth, . . .	20,000	22,540	Dec. 24,	5,430	Aug. 28
Roxbury, . . .	500,000	798,000	Dec. 16,	176,000	July 12
Salem, . . .	300,000	218,300	Dec. 24,	36,000	June 12
South Boston, . . .	425,000	385,440	Dec. 24,	103,270	July 12
Spencer, . . .	225,000	58,900	Dec. 23,	12,100	Aug. 16
Springfield, . . .	435,000	450,000	Dec. 24,	97,000	July 12
Taunton, . . .	300,000	240,000	Dec. 22,	59,000	June 14
Waltham, . . .	200,000	171,300	Nov. 28,	25,000	June 5
Ware, . . .	70,000	30,870	Dec. 8,	4,490	July 13
Webster, . . .	24,000	13,000	Jan. 30,	3,000	July 10
Westfield, . . .	53,000	40,500	Jan. 6,	7,700	July 12
Woburn, . . .	80,000	39,600	Dec. 24,	8,000	July 4
Worcester, . . .	1,500,000	803,000	Dec. 24,	138,000	July 19

The following tables show the total quantity of gas sold during the year ending June 30, 1892, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1892, and the average price the year previous:—

Coal-gas Companies.

NAME OF COMPANY.	Total Sales of Gas.	Increase over 1890-91. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1891-92.	Average Price received per M sold, 1890-91.
	Feet.				
Adams,	4,653,600	8.01*	\$3.717	\$2 41	\$2 41
Amesbury, . . .	5,099,500	9.04	11.766	1 76	1 75
Arlington, . . .	5,962,900	1.23*	11.739	2 75	2 75
Athol,	2,773,300	12.37	—	2 60	2 35
Attleborough, . .	7,612,800	3.40	6.042	2 00	2 00
Bay State (Boston), .	883,197,610	41.2	5.669	1 30	2 00
Beverly,	6,504,400	9.13*	—	2 31	2 31
Boston,	1,374,564,718	2.84*	1.819	1 28	1 20
Brockton,	18,334,900	7.32	10.908	2 03	2 06
Brookline, . . .	65,669,412	14.82	—	1 90	1 92
Cambridge, . . .	128,909,078	22.06	5.430	1 59	1 57
Charlestown, . . .	79,734,845	5.05	—	1 69	1 69
Chelsea,	30,269,209	0.24*	—	1 84	1 94
Chicopee,	8,556,968	3.06*	3.502	1 85	1 82
Citizens' (Quincy), .	6,849,200	3.50	11.974	1 75	1 92
Citizens' (Wakefield),	5,204,820	7.79*	—	2 25	2 02
Clinton,	6,210,100	19.75*	—	2 10	2 07
Cottage City, . . .	2,738,800	35.76	—	1 66	2 00
Danvers,	2,105,000	6.96	10.451	2 35	2 65
Dedham,	5,302,800	5.07*	20.555	2 03	1 93
Dorchester, . . .	72,257,400	7.41	5.536	1 50	1 59
East Boston, . . .	39,471,423	4.06	5.574	1 76	1 72
Easthampton, . . .	3,081,800	23.64*	—	2 53	2 50
Fall River, . . .	50,417,600	18.54	5.712	1 53	1 51
Fitchburg,	17,549,500	7.10	—	1 89	1 91
Framingham, . . .	6,749,800	497.54	22.225	0 51	30 58
Gloucester,	16,174,200	12.84	4.574	1 60	1 81
Greenfield,	3,473,800	3.03*	17.272	2 11	2 03
Haverhill,	52,879,000	6.39*	2.290	1 38	1 39
Holyoke,	50,865,716	5.64	—	1 54	1 54
Jamaica Plain, . . .	40,519,044	18.92	6.663	1 99	1 96
Lawrence,	70,559,570	3.79	—	1 42	1 41
Lowell,	241,208,800	7.43	2.073	1 10	1 10
Lynn,	75,171,400	15.50	—	1 46	1 58
Malden,	36,368,800	11.22	6.489	1 77	1 91
Manufacturers' (Fall River),	13,344,500	0.46	3.746	1 43	1 44
Marblehead, . . .	3,364,500	2.99*	35.668	2 55	2 50
Marlborough, . . .	3,375,600	25.35*	14.812	2 19	2 31

* Decrease.

¹ From sales to general consumers only.

² Sold only to other companies.

³ Non-illuminating.

NAME OF COMPANY.	Total Sales of Gas.	Increase over 1890-91. Per Cent.	Capital per M sold includ- ing Bonds.	Average Price received per M sold, 1891-92.	Average Price received per M sold, 1890-91.
	Feet.				
Milford, . . .	9,347,400	6.28*	\$7.734	\$2 00	\$1 86
Nantucket, . . .	1,878,700	11 17	20 759	2 55	2 55
Natick, . . .	3,164,000	13.51*	9.331	1 83	1 57
New Bedford, . . .	37,990,997	5.44*	—	1 82	1 59
Newburyport, . . .	8,232,600	6.02*	—	2 02	2 03
Newton, . . .	54,964,900	7.86	—	1 79	1 95
North Adams, . . .	16,747,700	7 40	—	1 72	1 74
Northampton, . . .	11,551,300	12.69	5.194	1 92	1 88
North Attleborough, . . .	12,509,300	1.18*	8.155	2 00	1 99
Norwood, . . .	1,574,100	42.44	7.623	2 28	2 44
Pittsfield, . . .	13,361,850	2 31*	4.939	1 89	1 89
Plymouth, . . .	4,080,400	2 05*	10.171	2 06	2 10
Roxbury, . . .	164,583,852	1.45	3.645	1 52	1 53
Salem, . . .	35,337,260	0.88*	8 489	1 77	1 76
South Boston, . . .	74 531,793	5.62	6.239	1 52	1 55
Spencer, . . .	9,140,000	8.65	—	1 61	1 49
Springfield, . . .	84,935,720	8.01	6.416	1 69	1 69
Taunton, . . .	38,341,700	10.96	2.086	1 47	1 47
Waltham, . . .	27,109,800	1.65*	—	1 78	1 89
Ware, . . .	3,934,316	80.54	—	2 23 ¹	2 24
Webster, . . .	1,584,500	0.69*	—	2 31	2 28
Westfield, . . .	6,902,033	7 07	—	1 99	2 14
Woburn, . . .	7,880,200	1.57	5.723	1 77	1 78
Worcester, . . .	139,975,900	12.42	4.165	1 50	1 50
	4,216,746,734				

* Decrease.

¹ Average price of gas sold to general consumers.*Oil-gas Companies.*

Amherst, . . .	818,845	0.44*	—	\$5 28	\$5 36
Chicopee Falls, . . .	1,008,359	29.77	—	¹ 3 54	3 51
Ipswich, . . .	1,743,100	15.33	\$13.998	2 93	2 99
Leominster, . . .	2,068,100	15.16	24.233	3 63	3 94
Lexington, . . .	1,095,814	2.62	18.544	3 69	4 45
Middleborough, . . .	1,400,000	—	—	2 65	2 54
Southbridge, . . .	1,220,050	6.48*	—	2 84	2 86
Stoughton, . . .	44,000	—	—	4 98	—
Williamstown, . . .	487,550	14.23	68.916	5 56	5 34
	9,885,818				

* Decrease.

¹ Gas used in company's mills not included in the computation.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

NAME OF COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$3,460 00	930,720	239,280	26.3	35.523	3,747
Amesbury, . . .	9,584 67	814,617	78,201	28.1	28.974	3,837
Arlington, . . .	3,176 04	270,550	65,205	18.9	14,265	2,750
Athol, . . .	-	809,014	42,882	42.9	18,866	2,644
Attleborough, . . .	11,226 70	1,841,960	243,818	66.8	27,582	5,785
Bay State (Boston), . . .	321,373 51	56,687,908	107,149	2.95	19,199,944	307,413
Beverly, . . .	-	990,467	112,122	74.9	13,220	2,825
Boston, . . .	18,926 49	10,406,274	173,476	224.4	46,372	4,457
Brockton, . . .	10,415 00	954,744	277,801	45.5	20.1	3,086
Brookline, . . .	-	880,180	132,468	31.4	28,269	3,977
Cambridge, . . .	8,165 55	1,503,734	139,449	71.3	21,077	4,606
Charlestown, . . .	-	1,912,845	167,629	111.3	17,481	3,898
Chelsea, . . .	-	837,230	152,243	45.6	18,346	3,736
Chicopee, . . .	8,571 43	1,901,549	308,488	48.8	38,895	3,582
Citizens' (Quincy), . . .	7,094 76	592,491	30,068	34.8	17,037	3,056
Citizens' (Wakefield), . . .	-	277,590	63,748	21.6	12,819	2,615
Clinton, . . .	-	135,052	422,143	51.3	26,314	1,618
Cottage City, . . .	-	1,195,982	320,966	81.2	14,725	2,766
Danvers, . . .	4,654 11	445,314	112,650	28.5	15,585	2,016
Dedham, . . .	7,522 43	365,962	98,026	21.7	16,889	2,221
Dorchester, . . .	6,165 51	1,113,757	-	57.2	19,460	3,859
East Boston, . . .	10,643 42	1,909,594	288,475	82.9	23,208	6,029
Easthampton, . . .	-	845,255	190,235	49.3	17,121	1,491
Fall River, . . .	13,150 68	2,302,173	153,717	74.5	30,893	2,608
Fitchburg, . . .	-	1,243,766	121,396	49.9	24,928	3,434
Framingham, . . .	27,372 26	1,231,715	14,916	34.4	35,339	3,630
Gloucester, . . .	7,863 18	1,589,758	101,612	70.2	22,653	4,948
Greenfield, . . .	10,393 32	707,927	121,601	47.1	15,038	3,886
Haverhill, . . .	5,071 20	2,189,062	147,044	102.4	21,374	3,772
Holyoke, . . .	-	2,606,853	254,888	81.8	318,70	4,045
Jamaica Plain, . . .	7,629 92	1,138,815	113,757	45.2	25,198	4,732
Lawrence, . . .	-	1,898,378	203,413	68.1	27,889	4,083
Lowell, . . .	6,253 59	3,016,844	196,351	106.6	28,294	4,053
Lynn, . . .	-	2,383,082	236,904	93.1	25,734	4,728
Malden, . . .	3,692 75	569,071	58,649	35.6	15,993	3,208
Manufacturers' (Fall River), . . .	10,256 41	2,737,333	318,297	61.7	44,334	2,342
Marblehead, . . .	6,020 32	421,986	151,925	27.1	15,504	2,700
Marlborough, . . .	13,344 01	900,880	246,890	54.2	16,629	1,910
Milford, . . .	9,103 50	1,176,957	121,329	60.8	19,353	2,850
Nantucket, . . .	8,049 53	387,760	70,588	30.5	12,693	2,624
Natick, . . .	6,569 87	711,107	98,979	50.3	14,125	1,799
New Bedford, . . .	-	1,268,057	127,386	77.3	16,410	2,992
Newburyport, . . .	-	909,679	178,336	52.0	17,479	2,991
Newton, . . .	-	789,344	101,978	36.5	21,622	3,248
North Adams, . . .	-	1,634,817	383,132	55.8	29,228	4,132
Northampton, . . .	5,106 34	1,160,351	265,749	49.8	23,289	3,274
North Attleborough, . . .	10,915 36	1,338,465	129,605	44.1	30,362	4,680
Norwood, . . .	2,877 35	377,472	-	12.0	31,482	2,335

NAME OF COMPANY.	PER MILE OF MAIN.				Gas sold per Con-sumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.		
		Feet.	Feet.		Feet.	Feet.
Pittsfield, . . .	\$8,287 29	1,709,046	213,981	81.4	20,620	4,179
Plymouth, . . .	11,265 84	1,107,664	65,103	64.3	17,217	2,686
Roxbury, . . .	8,217 38	2,254,080	13,140	110.3	20,432	3,857
Salem, . . .	11,257 81	1,326,076	208,238	97.4	13,638	2,828
South Boston, . . .	15,178 22	2,432,817	269,429	87.4	27,831	5,531
Spencer, . . .	-	706,992	98,383	38.2	18,502	4,239
Springfield, . . .	11,829 06	1,843,503	76,053	87.4	21,145	3,533
Taunton, . . .	3,790 03	1,816,486	102,169	64.9	27,966	3,559
Waltham, . . .	-	1,279,355	151,433	47.6	26,788	4,149
Ware, . . .	-	36,088	-	14.2	25,383	2,400
Webster, . . .	-	402,770	81,545	33.3	12,095	2,234
Westfield, . . .	-	1,170,806	161,180	60.6	19,279	3,415
Woburn, . . .	6,862 65	1,199,092	71,152	71.2	16,838	2,953
Worcester, . . .	11,688 05	2,806,253	168,286	103.2	27,185	5,482

Oil-gas Companies.

Amherst, . . .	-	186,780	-	28.285	6,603	1,584
Chicopee Falls, . . .	-	873,038	-	83.1	10,503	2,141
Ipswich, . . .	\$8,771 93	637,098	-	32.5	19,585	3,701
Leominster, . . .	6,821 28	282,142	19,941	30.15	9,358	1,894
Lexington, . . .	5,454 35	294,431	-	20.09	9,785	2,435
Middleborough, . . .	-	509,832	44,064	37.87	13,461	1,517
Southbridge, . . .	-	565,624	-	93.64	6,040	1,065
Stoughton, . . .	-	12,571	-	18.28	687	1,818
Williamstown, . . .	9,600 00	139,300	-	14.28	9,751	2,607

The following table shows the number of tons of coal carbonized in 1890-91 and 1891-92, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

NAME OF COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1891.	Number of Tons of Coal carbon- ized, Year ending June 30, 1892.	ENRICHERS USED.	Cannel. Tons.	Naphtha. Gallons.	Residuum. Barrels.	Oil. Gallons.	Percentage of cost of Coal received from Residual Products.
Adams, .	605	683	Cannel, Oil, .	63	—	—	—	35.51
Arlington, .	726	700	—	—	—	—	496	18.88
Attleborough, .	879	1,003	—	—	—	—	—	30.13
Beverly, .	806	746	Residuum and gas oil, .	—	—	—	24 (bbls.)	39.72
Boston, .	67,873	143,231	Naphtha, .	—	217,478	—	—	36.09
Brookton, .	1,998	2,358	Residuum, .	137	—	3,350 gals.	6,369	41.74
Brookline, .	5,986	7,021	Cannel and gas oil, .	—	—	—	66,780	32.30
Cambridge, .	11,709	12,114	Oil, .	—	7	—	—	46.80
Charlestown, .	7,201	16,773	Naphtha, ³ .	—	—	—	12,143	50.84
Chelsea, .	3,833	3,685	Gas oil, .	—	—	—	—	41.24
Chicopee, .	997	737	Naphtha and petroleum, ³ .	—	—	—	—	14.43
Citizens' (Quincy), .	862	861	Naphtha, .	—	504	—	—	36.46
Citizens' (Wakefield), .	940	926	—	—	—	—	—	12.14
Clinton, .	922	915	Gas oil, .	—	—	—	7,661	31.68
Danvers, .	258	282	Residuum, .	—	—	12	—	21.42
Dedham, .	725	689	Residuum and Lima oil, .	—	—	28	1,840	25.82
East Boston, .	4,213	4,313	Lima oil, .	—	—	—	15,878	40.94
Easthampton, .	388	353	Cannel and Lima oil, .	24	—	—	3,600	16.74
Fitchburg, .	1,565	1,995	Cannel, gas oil, .	50	—	—	4,600	42.62
Gloucester, .	1,370	1,552	Gas oil, .	—	—	—	6,970	46.07
Greenfield, .	368	369	Cannel, .	17	—	—	—	16.72
Haverhill, .	5,663	13,908	Cannel, naphtha, .	35	—	—	—	52.10
Holyoke, .	4,547	4,908	Crude oil, .	—	—	—	19,673	39.32
Jamaica Plain, .	3,498	4,203	Cannel, .	100	—	—	—	36.22
Lawrence, .	3,418	16,554	Cannel, crude oil, .	5½	—	—	2,875	53.47
Lowell, .	20,853	22,772	Naphtha, .	—	106,421	—	—	57.01
Lynn, .	5,839	5,875	Lima oil, .	—	—	—	6,900	51.70
Malden, .	3,228	3,520	Cannel, naphtha, .	4½	—	—	—	41.74
Manufacturers' (Fall River), .	1,169	1,315	Cannel, .	141	—	—	—	38.97

Marblehead,	533	487	Naphtha,	—	784	—	18.77
Marlborough,	570	365	Naphtha, crude oil,	—	750	20,100	26.32
Milford,	971	970	Cannel,	48	—	—	40.39
Nantucket,	225	313	— ⁶	—	—	—	13.51
Natick,	364	363	Residuum, gas oil,	—	—	1,171 gals.	26.42
New Bedford,	4,005	3,174	Lima oil, ³	—	—	7	41.86
Newburyport,	1,155	956	Cannel, oil,	3	—	28,410	31.87
Newton,	4,977	5,899	Lima oil,	—	—	17,700	44.46
North Adams,	1,887	2,038	Cannel,	72	—	—	34.84
Northampton,	1,084	1,286	Cannel, oil,	69	—	8,808	24.31
North Attleborough,	1,295	1,223	Cannel,	65	—	—	34.09
Norwood,	198	251	— ⁶	—	—	7	—
Pittsfield,	1,484	85	Lima oil, ³	—	—	—	—
Plymouth,	443	437	Gas oil,	—	—	2,000	17.46
Salem,	3,602	3,689	Cannel, gas oil,	63	—	9,679	30.74
South Boston,	7,770	8,626	— ⁶	—	—	—	41.14
Springfield,	7,529	8,372	Lima oil,	—	—	45,650	42.77
Thaunon,	3,801	3,803	Gas oil,	—	—	4,978	28.23
Waltham,	2,654	2,746	Gas oil, naphtha,	—	50	500	51.07
Ware,	444	368	Cannel,	63	—	—	31.11
Ware,	211	293	— ⁶	—	—	—	33.78
Webster,	708	750	Cannel, crude oil,	7 $\frac{1}{2}$	—	6,410	26.87
Westfield,	785	795	Cannel, gas oil,	11 $\frac{1}{2}$	—	500	37.35
Woburn,	—	—	Lima oil,	—	—	63,642	50.46
Worcester,	7,451	7,850	—	—	—	—	—

¹ Not including coal for water gas.² Not including quantity used for water gas.³ This company made wood gas for a portion of the year, using 152 cords of wood.⁴ Used in water gas only.⁵ No enricher used.⁷ Used only in water gas apparatus and included in quantities given on page 74.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made:—

Water Gas.

NAME OF COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury,	Lowe-Granger,	¹ Anthracite,	209 tons,	Naphtha,	21,906	5,624,100
Athol,	Lowe-Granger,	² Anthracite,	226 tons,	Naphtha,	11,550	3,110,100
Bay State,	Flannery,	³ Anthracite,	17,745 ¹ / ₂ tons,	Naphtha,	4,194,707	885,480,000
Boston,	Loomis,	⁴ Coke,	62 tons,	Naphtha,	521,620	88,814,000
Charlestown,	Granger,	Cumberland coal,	927 tons,	Naphtha,	97,952	15,690,000
Chicopee,	Lowe improved,	⁶ Coke,	451 chaldrons,	Naphtha,	12,000	4 948,700
Cottage City,	Loomis,	⁷ Anthracite,	125 tons,	Petroleum,	12,500	3,468,800
Fall River,	Lowe,	Anthracite,	204 tons,	Petroleum,	254,654	54,202,615
Framingham,	Loomis fuel,	⁹ Anthracite,	1,020 ⁰ / ₉₅ tons,	Petroleum,	8,285,400	8,285,400
Haverhill,	Wilkinson,	¹⁰ Cumberland coal,	197 ³ / ₃ tons,	Naphtha,	151,289	28,398,000
Lawrence,	Lowe with double superheater,	Anthracite,	996,960 pounds,	Petroleum,	74,219	17,007,114
Lynn,	Improved Lowe,	¹¹ Coke,	291 tons,	Petroleum,	112,000	18,096,950
New Bedford,	Lowe with double superheater,	Anthracite,	6,122 bushels,	Petroleum,	56,471	11,230,500
Pittsfield,	Improved Lowe,	¹² Anthracite,	513,590 pounds,	Crude Lima oil,	80,866	15,291,000
Spencer,	Evans,	¹³ Anthracite,	517 ² / ₂₄₅ tons,	Crude Lima oil,	91,721	10,796,000
Worcester,	Lowe with double superheater,	⁷ Anthracite, Coke,	—	Naphtha,	130,382	60,373,000
		⁴ Coke,	—	Petroleum,	236,940	

¹ 25 tons screenings, cinders and anthracite used for generating the steam.

² 1,082 tons, 2,150 lbs. anthracite and 149 tons, 1,594 lbs. coke for making steam.

³ Coke and coal for generating steam.

⁴ Screenings and slack 106 110 tons and pea coal 129 3-13 tons for making steam.

⁵ Since November, 1891, 152,000 lbs. coke, 249,269 lbs. hard coal and 532,712 lbs. gas coal used for steam.

⁶ Breccia coke and coal for making gas.

⁷ Bituminous coal for making steam.

⁸ Also 579,000 feet uncarburetted gas.

⁹ Non-illuminating gas.

¹⁰ Cumberland coal 50½ tons and anthracite screenings 19½ tons.

¹¹ Steam from electric station.

¹² Bituminous coal for generating steam.

¹³ Non-illuminating gas.

¹⁴ Steam from electric station.

Oil Gas.

NAME OF COMPANY.	Materials used.	Quantity used. Gallons.	Fuel used.	Quantity used.
Amherst,	Naphtha, . .	12,050	Coke,	3,157 bushels.
Chicopee Falls,	Petroleum, . .	33,578	Anthracite,	114 tons.
Ipswich,	Petroleum, . .	16,348	Cumberland coal,	102 tons.
Lee,	Naphtha, . .	3,340	Coal,	12 tons.
Leominster,	Gas oil, . .	23,450	Cumberland coal,	258,325 lbs.
Lexington,	Petroleum, . .	11,461	{ Anthracite and { Franklin,	{ 87½ tons. { 78½ tons.
Middleborough,	Naphtha, . .	-	Fuel oil,	-
Southbridge,	Petroleum, . .	13,458	{ Anthracite,	{ 48½ tons.
Stoughton,	Naphtha, . .	5,191	{ Wood,	{ 8 cords.
Williamstown,	Naphtha, . .	4,835	Coal,	60 tons.
			Wood,	45½ cords.

STREET MAINS.

The returns by the various companies of their street mains are still somewhat deficient in detail. During the year forty-six companies laid about sixty-three miles of mains, varying in the several cases from two hundred feet to nearly nine miles.

The following table shows the lengths and sizes of the mains, as returned by the companies :—

ERRATA.

Page 76. Boston. Total length of mains :

750,904 ft. should be 697,452 ft.

142 m. 1,144 ft. should be 132 m. 292 ft.

Bay State. Total length of mains :

97,567 ft. should be 82,270 ft.

18 m. 2,527 ft. should be 15 m. 3,070 ft.

Haverhill. Total length of mains :

128,397 ft. should be 127,544 ft.

24 m. 1,677 ft. should be 24 m. 824 ft

Page 77 Lowell. Total length of mains :

427,486 ft should be 422,160 ft.

80 m. 5,086 ft. should be 79 m. 5,040 ft.

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps in use June 30, 1892 : —

Adams,	67	Lowell,	15
Amesbury,	2	Malden,	150
Athol,	6	Marlborough,	112
Attleborough,	15	Middleborough,	1
Beverly,	15	Milford,	121
Brockton,	109	Natick,	6
Cambridge,	60	New Bedford,	31
Chicopee,	2	Newburyport,	2
Citizens' (Quincy),	3	Newton,	112
Clinton,	13	North Adams,	125
Cottage City (Welsbach),	2,100	Northampton,	22
Dedham,	9	North Attleborough,	34
Dorchester,	6	Pittsfield,	16
East Boston,	165	Plymouth,	70
Fall River,	45	Salem,	6
Fitchburg,	7	Spencer,	4
Framingham (Welsbach),	954	Springfield,	30
Gloucester (Albo-carbon),	150	Taunton,	22
Greenfield,	22	Waltham,	10
Haverhill,	179	Ware,	5
Holyoke,	4	Westfield,	*20
Jamaica Plain,	4	Woburn,	2
Lawrence,	198	Worcester,	14

The companies reporting more than fifty gas-stoves in use on June 30, 1892, are as follows : —

Beverly,	64	Natick,	60
Chelsea,	70*	New Bedford,	765
Citizens' (Quincy),	80	Newton,	145
Cottage City,	68	North Adams,	85*
Dedham,	77	Northampton,	120*
East Boston,	75	Plymouth,	100
Fall River,	604	Salem,	200*
Fitchburg,	86	Spencer,	406
Framingham,	263	Springfield,	2,333
Gloucester,	160	Taunton,	158
Greenfield,	60	Waltham,	210
Holyoke,	350*	Westfield,	96*
Lawrence,	490	Woburn,	75
Lowell,	2,000*	Worcester,	1,465
Lynn,	200*		

* Estimated.

The following table shows the number of lamps supplied June 30, 1892, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies :—

PUBLIC LAMPS—*Coal-gas.*

NAME OF COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amesbury,	14	—	—	\$2 00	\$0 10
Beverly,	—	—	51	—	—
Boston,	2,565	—	97	1 00	—
Brookline,	727	—	30	2 00	0 23
Cambridge,	290	—	361	0 64	—
Charlestown,	587	—	51	1 55	—
Chicopee,	7	3	—	2 00	—
Citizens' (Quincy),	69	—	—	1 03	0 18
Citizens' (Wakefield),	24	—	39	2 15	—
Cottage City,	17	—	12	1 00	—
Dorchester,	1,472	8	—	1 50	—
East Boston,	591	—	27	1 60	—
Fall River,	148	—	112	1 49	—
Fitchburg,	22	—	34	1 49	—
Gloucester,	102	2	—	1 65	—
Greenfield,	1	1	—	1 74	—
Haverhill,	203	12	—	1 25	—
Holyoke,	49	—	—	1 30	—
Jamaica Plain,	879	241	—	1 85	—
Lowell,	890	—	78	1 10	—
Manufacturers' (Fall River),	33	—	37	1 40	—
Marblehead,	81	1	—	3 18	0 93
Marlborough,	3	—	1	2 20	—
Milford,	42	—	—	2 00	0 59
Nantucket,	76	—	—	2 19	0 57
Natick,	39	2	—	1 45	0 44
New Bedford,	413	—	2	1 98	0 72
Newton,	823	7	—	1 71	0 94
North Adams,	19	1	—	1 19	—
North Attleborough,	5	—	1	2 00	—
Roxbury,	1,622	—	41	1 50	—
Salem,	43	—	34	1 60	0 04
South Boston,	558	—	33	1 50	—
Springfield,	57	1	—	1 25	—
Taunton,	132	3	—	1 50	—
Waltham,	176	10	—	3 72	1 94
Ware,	1	—	—	2 25	—
Westfield,	17	17	—	2 25	—
Worcester,	297	—	100	1 50	—
	13,094				

Oil Gas.

NAME OF COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amherst,	45	² -	-	\$4 55	-
Chicopee Falls,	60	42	-	-	-
Ipswich,	12	² -	-	3 50	\$0 40
Lexington,	102	15	-	2 66	15
Middleborough,	³ -	-	18	-	-
Southbridge,	³ -	-	1	-	-
Williamstown,	11	¹ -	-	-	-
	230				

¹ Not reported last year.² No change.³ None supplied.

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the given dates, and the whole number of inspections during the year, of the gas of the several companies therein named, as reported to this Board by the State Inspector of Gas : —

	NAME OF COMPANY.	Amount of Impurity.	Date when found.	Total Number of Inspections during the Year.
Deficient candle power.	Gloucester,	15.7	Sept. 1,	5
Ammonia, grains per 100 cu. ft.	Cambridge,	13.0	July 15,	22
	Chelsea,	40.4	Dec. 9,	6
	Citizens' (Quincy),	25.0	Mar. 5,	3
	East Boston,	40.0	Apr. 8,	9
	East Boston,	13.2	May 27,	—
	Easthampton,	11.9	Nov. 21,	2
	Holyoke,	10.5	June 22,	10
	Holyoke,	10.4	Dec. 13,	—
	Jamaica Plain,	34.0	Oct. 29,	6
	North Adams,	10.8	Feb. 19,	5
	Northampton,	11.1	Apr. 28,	4
	South Boston,	13.3	June 10,	13
	South Boston,	16.4	June 22,	—
	Taunton,	35.7	Mar. 24,	9
	Taunton,	12.0	June 15,	—
	Waltham,	14.3	Dec. 29,	7
Sulphur, grains per 100 cu. ft.	Charlestown,	23.0	June 30,	14
	North Attleborough,	32.9	June 24,	4
Sulphuretted Hydrogen.	Adams,	Trace.	Nov. 3,	3
	Athol,	"	Nov. 3,	3
	Athol,	"	Dec. 15,	—
	Brockton,	"	Nov. 11,	4
	Citizens' (Wakefield),	"	Jan. 16,	3
	Manufacturers' (Fall River),	"	Nov. 16,	4
	North Adams,	"	May 5,	5
	North Adams,	"	Aug. 25,	—
	North Adams,	"	Nov. 3,	—
	Salem,	"	Feb. 5,	8
	Salem,	"	Nov. 8,	—
	Spencer,	"	Feb. 6,	4
	Spencer,	"	Apr. 14,	—

Of the inspections for ammonia cited above the two at South Boston and the two at East Boston were consecutive; as was also the

case with the three inspections for sulphuretted hydrogen at North Adams and the two in Athol and Spencer.

A comparison of the inspections made during the five years from 1888 to 1892, inclusive, shows the following results :—

	1888.	1889.	1890.	1891.	1892.
Number of inspections made, .	458	451	443	483	486
Number of companies subject to inspection,	60	59	59	58	70
Number of companies showing deficiency in candle-power, .	1	4	2	1	1
Highest candle-power, not including ten oil-gas companies, .	21.6	22.1	25.4	27.3	28.2
Lowest candle-power, not including ten oil-gas companies, .	13.3	14.2	13.8	14.0	15.7
Average candle-power, not including ten oil-gas companies, .	17.60	17.59	17.79	18.13	19.25
Number of companies showing sulphuretted hydrogen, . .	1	4	9	5	8
Number of companies showing excess of sulphur,	1	1	1	1	2
Number of companies showing excess of ammonia, . . .	13	9	15	16	12
Largest amount of sulphur, . .	23.1	22.9	24.1	22.5	32.9
Smallest amount of sulphur, . .	3.2	1.5	1.4	0.9	1.0
Average amount of sulphur, . .	9.26	7.32	10.08	9.53	9.46
Largest amount of ammonia, . .	76.0	32.3	37.0	54.9	40.4
Smallest amount of ammonia, . .	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia, . .	3.07	2.82	3.01	3.42	2.5

The inspections of the oil-gas companies showed :—

	1888.	1889.	1890.	1891.	1892.
Highest candle-power,	52.4	55.0	70.5	53.6	60.4
Lowest candle-power,	21.5	20.8	21.1	20.2	21.6
Average candle-power,	33.73	34.72	39.04	33.62	33.50

ELECTRIC LIGHT.

The following table gives the names of those companies in active operation on June 30 last, together with the localities supplied and the amount of capital stock:—

NAME OF COMPANY.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co.,	Adams,	\$8,500
Amherst Gas Co.,	Amherst,	—
Andover Electric Co.,	Andover,	30,000
Athol Gas and Electric Co.,	Athol,	—
Beverly Gas and Electric Co.,	Beverly,	—
Blue Hill Electric Co.,	Canton,	20,000
Boston Electric Light Co.,	Boston,	1,257,800
Bridgewater Electric Co.,	Bridgewater,	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton),	—
Cambridge Electric Light Co.,	Cambridge,	200,000
Charlestown Gas and Electric Co.,	Charlestown,	—
Chelsea Gas Light Co.,	Chelsea,	—
Chicopee Electric Light Co.,	Chicopee,	10,000
Citizens' Gas Light Co. of Reading, South Reading and Stoneham,	Wakefield,	—
Clinton Gas Light Co.,	Clinton,	—
Cohasset Electric Co.,	Cohasset, Scituate,	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	—
Dedham Electric Co.,	Dedham,	60,000
Easthampton Gas Co.,	Easthampton,	—
Edison Electric Illuminating Co. of Boston, Edison Electric Illuminating Co. of Brockton,	Boston,	1,342,500
Edison Electric Illuminating Co. of Fall River,	Brockton,	100,000
Electric Light and Patent Flooring Co.,	Fall River,	90,000
Electric Light and Power Co. of Abington and Rockland,	Amesbury,	44,900
Fall River Electric Light Co.,	Abington, Rockland,	30,000
Fitchburg Gas Co.,	Fall River,	120,000
Framingham Electric Co.,	Fitchburg,	—
Franklin Electric Light Co.,	Framingham, Ashland,	—
Gardner Electric Light Co.,	Sherborn,	80,000
Gloucester Electric Co.,	Turner's Falls,	10,000
Great Barrington Electric Light Co.,	Gardner,	30,000
Greenfield Electric Light and Power Co.,	Gloucester,	50,000
Haverhill Electric Co.,	Great Barrington,	23,800
Holyoke Water Power Co.,	Greenfield, Deerfield,	30,000
Hudson Electric Light Co.,	Haverhill, Bradford,	85,000
Hyde Park Electric Light Co.,	Holyoke,	—
Lawrence Gas Co.,	Hudson,	19,125
Lee Electric Co.,	Hyde Park,	100,000
Leicester Electric Co.,	Lawrence, No. Andover,	—
Leominster Electric Light and Power Co.,	Methuen,	—
Lowell Electric Light Corporation,	Lee,	20,000
Lynn Gas and Electric Co.,	Leicester,	25,000
Malden Electric Co.,	Leominster,	50,000
Marlborough Electric Co.,	Lowell, Dracut, Tyngsboro',	284,900
Middleborough Gas and Electric Co.,	Lynn, Swampscott, Nahant,	—
Milford Electric Light and Power Co.,	Malden, Melrose, Medford,	—
Milbury Electric Co.,	Everett,	150,000
Milton Light and Power Co.,	Marlborough,	30,000
	Middleborough,	—
	Milford, Hopedale,	40,000
	Milbury,	15,000
	Milton,	30,000

¹ Par value, \$25 per share.

NAME OF COMPANY.	LOCALITIES SUPPLIED.	CAPITAL.
Nantucket Electric Light Co.,	Nantucket,	\$25,000
Natick Electric Co.,	Natick, Wayland,	40,000
New Bedford Gas and Edison Light Co., . .	New Bedford, Fairhaven, . .	-
Newburyport Gas and Electric Co., . . .	Newburyport,	-
Newton and Watertown Gas Light Co., . .	Newton, Watertown,	-
North Adams Gas Light Co.,	North Adams,	-
Northampton Electric Lighting Co., . . .	Northampton,	58,700
North Attleborough Steam and Electric Co.	Attleborough, North Attle- borough, Wrentham,	80,000
North Shore Electric Co.,	Revere, Winthrop,	125,000
Orange Electric Light Co.,	Orange,	25,000
Palmer Electric Co.,	Palmer, Monson,	30,000
Pittsfield Electric Co.,	Pittsfield,	100,000
Plymouth Electric Light Co.,	Plymouth,	40,000
Quincy Electric Light and Power Co., . .	Quincy,	89,700
Salem Electric Lighting Co.,	Salem, Peabody,	175,000
Somerville Electric Light Co.,	Somerville, Arlington, Bel- mont,	172,100
Southbridge Gas and Electric Co., . . .	Southbridge,	-
South Hadley Falls Electric Light Co., . .	South Hadley,	7,000
Spencer Gas Co.,	Spencer,	-
Stoughton Gas and Electric Co.,	Stoughton,	-
Suburban Light and Power Co.,	Boston,	174,400
Taunton Electric Lighting Co.,	Taunton,	40,000
Union Electric Light Co.,	Franklin,	20,000
United Electric Light Co.,	Springfield,	400,000
Uxbridge and Northbridge Electric Co., .	Uxbridge, Northbridge, . .	38,400
Waltham Gas Light Co.,	Waltham,	-
Walworth Light and Power Co.,	Boston,	15,000
Ware Electric Co.,	Ware,	20,000
Webster Electric Co.,	Webster, Dudley,	-
Westborough Electric Light and Power Co.,	Westborough,	¹ 25,000
Westfield Gas Light Co.,	Westfield,	-
Weymouth Light and Power Co.,	Weymouth, Hingham,	75,000
Whitman Electric Co.,	Whitman,	20,000
Winchendon Electric Light and Power Co.,	Winchendon,	12,000
Woburn Electric Light Co.,	Woburn, Winchester, Stone- ham,	120,000
Worcester Electric Light Co.,	Worcester,	200,000

¹ Par value, \$10 per share.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The following companies have bonds and notes outstanding:—

Abington and Rockland,	\$50,000 00
Adams,	9,400 00
Amesbury,	59,800 00
Andover,	25,500 00
Blue Hill (Canton),	18,000 00
Boston,	353,000 00
Bridgewater,	15,000 00
Cambridge,	200,000 00
Chicopee,	1,600 00
Cohasset,	7,000 00
Dedham,	40,500 00
Edison (Boston),	837,500 00

Edison (Brockton),	\$143,500 00
Edison (Fall River),	33,000 00
Fall River,	36,000 00
Framingham,	50,000 00
Gloucester,	50,000 00
Great Barrington,	6,100 00
Greenfield,	10,000 00
Haverhill,	42,300 00
Hudson,	7,000 00
Hyde Park,	60,000 00
Lee,	15,000 00
Leicester,	20,000 00
Leominster,	53,000 00
Lowell,	166,000 00
Malden,	159,000 00
Marlborough,	30,000 00
Milford,	14,500 00
Millbury,	16,000 00
Milton,	30,000 00
Nantucket,	30,000 00
Natick,	36,900 00
Northampton,	23,000 00
North Attleborough,	63,300 00
North Shore (Revere),	123,900 00
Orange,	15,000 00
Palmer,	20,000 00
Pittsfield,	60,000 00
Plymouth,	65,492 00
Quincy,	18,800 00
Salem,	41,200 00
Somerville,	71,100 00
South Hadley Falls,	3,362 00
Suburban (Boston),	36,500 00
Taunton,	12,500 00
Union (Franklin),	30,000 00
United (Springfield),	125,000 00
Uxbridge & Northbridge,	23,500 00
Walworth (Boston),	8,250 00
Ware,	16,000 00
Westborough,	18,700 00
Weymouth,	50,000 00
Winchendon,	9,000 00
Woburn,	167,000 00
Worcester,	100,000 00

In the foregoing amounts the borrowed money which the gas companies have invested in electric lighting is not included, it being already given in the table relating to gas companies.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1892.

NAME OF COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	130	130	\$30,000
Adams,	7	6	8,300
Amesbury,	35	30	40,900
Andover,	32	31	24,500
Blue Hill (Canton),	3	3	20,000
Boston,	434	138	601,000
Bridgewater,	14	14	15,000
Cambridge,	36	36	200,000
Chicopee,	6	6	10,000
Cobasset,	30	30	30,000
Dedham,	28	28	60,000
Edison (Boston),	129	115	779,100
Edison (Brockton),	26	23	72,000
Edison (Fall River),	48	42	60,200
Fall River,	53	45	104,500
Framingham,	8	7	5,200
Franklin (Turner's Falls),	26	26	10,000
Gardner,	12	12	30,000
Gloucester,	9	9	50,000
Great Barrington,	21	9	6,800
Greenfield,	41	32	23,400
Haverhill,	42	42	85,000
Hudson,	13	13	9,125
Hyde Park,	15	12	92,800
Lee,	11	11	20,000
Leicester,	11	10	2,900
Leominster,	8	7	40,700
Lowell,	371	334	224,500
Malden,	43	38	135,800
Marlborough,	10	9	29,000
Millbury,	26	25	11,500
Milford,	19	19	40,000
Milton,	6	6	30,000
Nantucket,	12	12	25,000
Natick,	7	6	2,500
Northampton,	68	66	—
North Attleborough,	19	17	39,900
North Shore (Revere),	12	10	123,900
Orange,	4	3	300
Palmer,	12	10	20,100
Pittsfield,	39	38	92,500
Plymouth,	8	7	5,600
Quincy,	116	116	89,700
Salem,	130	127	168,500
Somerville,	221	213	169,400
South Hadley Falls,	3	3	7,000

NAME OF COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Suburban (Boston),	11	9	\$100,000
Taunton,	17	17	40,000
Union (Franklin),	4	3	500
United (Springfield),	138	127	349,500
Uxbridge and Northbridge, . .	51	50	38,000
Walworth (Boston),	106	97	130,000
Ware,	38	38	20,000
Westborough,	20	18	24,490
Weymouth,	10	9	13,200
Whitman,	9	8	2,000
Winchendon,	28	27	4,600
Woburn,	60	56	115,200
Worcester,	97	95	199,500

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1891, and for the year ending June 30, 1892:—

	YEAR ENDING JUNE 30.	
	1891.	1892.
RECEIPTS.		
For light and power,	\$2,432,869 15	\$2,947,199 64
From other sources,	7,481 50	23,438 30
	\$2,440,350 65	\$2,970,637 94
EXPENSES.		
For manufacture,	\$1,014,242 88	\$1,156,320 69
distribution,	356,332 38	386,084 45
office expenses and management, .	159,230 90	194,999 25
taxes,	82,743 77	107,291 15
miscellaneous,	122,656 20	170,707 32
	\$1,735,206 13	\$2,015,402 86
Leaving a balance of	\$705,144 52	\$955,235 08
Of this profit, the gas companies made in their electrical departments, .	143,240 78	189,225 74
Leaving for the electric light companies, To which should be added the income from rents, jobbing, etc., amounting to,	\$561,903 74	\$766,009 34
	45,022 10	195,280 73
Making a total of	\$606,925 84	\$961,290 07
Against which the following charges were made:—		
Interest,	\$144,678 87	\$195,094 15
Dividends,	262,968 00	323,581 00
Depreciation,	41,225 21	210,168 79
Sundry items,	7,671 57	32,227 49
	\$456,543 65	\$761,071 43
Leaving a surplus to be carried forward of	\$150,382 19	\$200,218 64

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1891 and 1892, show the following facts:—

	1891.	1892.
ASSETS:—		
Construction accounts, including patent rights and franchises, . . .	\$9,031,520 49	\$11,097,808 20
Cash on hand,	262,284 10	419,639 53
Due for light and power,	178,034 22	238,708 79
Other accounts due,	67,475 82	68,026 85
Materials, etc.,	240,933 02	460,153 63
Notes receivable,	84,269 09	69,229 09
Investments,	67,370 94	85,291 10
	\$9,931,887 66	\$12,438,857 19
LIABILITIES:—		
Capital,	\$5,866,300 00	\$6,539,700 00
Bonds,	1,923,125 00	2,548,050 00
Notes payable,	1,243,349 96	1,767,907 27
Unpaid bills,	374,818 77	557,947 76
Unpaid dividends,	438 07	2,462 48
Interest due and unpaid,	11,374 50	29,991 06
Other items,	37,654 81	345,831 67
	\$9,457,061 11	\$11,791,890 24
Reserved and depreciation funds,	80,249 97	132,825 32
	\$9,537,311 08	\$11,924,715 56
Surplus,	394,576 58	514,141 63
	\$9,931,887 66	\$12,438,857 19
Of these companies—		
¹ 39 show an aggregate surplus of	\$426,759 95	\$578,266 71
² 17 show an aggregate deficit of	32,183 37	64,125 08
Leaving total net surplus, as shown above,	\$394,576 58	\$514,141 63
Which, added to reserves carried as liabilities,	80,249 97	132,825 32
	\$474,826 55	\$646,966 95
Would show an actual surplus of		
Equivalent to per cent. on capital of about	9	9 $\frac{8}{10}$

¹ Forty in 1891.² Twelve in 1891.

The following table shows the value of the plant of each company, as assessed by the local authorities : —

NAME OF COMPANY.	Assessed Valuation.	NAME OF COMPANY.	Assessed Valuation.
Abington & Rockland,	\$30,000	Millbury,	\$15,000
Adams,	9,500	Millford,	26,500
Andover,	13,000	Milton,	13,000
Blue Hill (Canton),	18,000	Nantucket,	8,500
Boston,	528,900	Natick,	32,800
Bridgewater,	15,000	Northampton,	37,900
Cambridge,	230,000	North Attleborough,	50,250
Chicopee,	7,500	North Shore (Revere),	72,000
Cohasset,	2,000	Orange,	7,500
Dedham,	45,000	Palmer,	6,600
Edison (Boston),	663,800	Pittsfield,	100,000
Edison (Brookton),	-	Plymouth,	30,150
Edison (Fall River),	58,000	Quincy,	47,000
Fall River,	90,000	Salem,	187,300
Framingham,	50,000	Somerville,	106,100
Franklin (Turner's Falls),	9,000	South Hadley Falls,	3,500
Gardner,	26,000	Suburban (Boston),	34,600
Gloucester,	40,000	Taunton,	25,000
Great Barrington,	4,500	Union (Franklin),	15,600
Greenfield,	27,000	United (Springfield),	296,400
Haverhill,	45,000	Uxbridge & Northbridge,	15,000
Hudson,	2,500	Walworth (Boston),	3,000
Hyde Park,	75,000	Ware,	20,000
Lee,	10,600	Westborough,	9,300
Leicester,	14,250	Weymouth,	40,050
Leominster,	42,800	Whitman,	12,000
Lowell,	178,820	Winchendon,	6,000
Malden,	100,000	Woburn,	47,040
Marlborough,	14,325	Worcester,	229,800

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants : —

NAME OF COMPANY.	Taxes paid.	NAME OF COMPANY.	Taxes paid.
Adams,	\$126 55	Citizens' (Wakefield),	\$275 00
Amesbury,	390 58	Clinton,	1,018 69
Amherst,	64 63	Cohasset,	186 40
Andover,	175 54	Cottage City,	68 01
Athol,	228 45	Dedham,	733 65
Beverly,	392 50	Easthampton,	59 78
Blue Hill (Canton),	224 00	Edison of Boston,	23,647 83
Boston,	14,863 45	Edison of Brookton,	888 84
Bridgewater,	172 73	Edison of Fall River,	1,761 60
Brookline,	1,517 88	Edison of Lawrence,	993 85
Cambridge,	3,739 87	Fall River,	1,731 50
Charlestown,	1,000 00	Fitchburg,	600 00
Chelsea,	1,260 00	Framingham,	836 94
Chicopee,	99 14	Franklin (Turner's Falls),	167 11

NAME OF COMPANY.	Taxes paid.	NAME OF COMPANY.	Taxes paid.
Gardner,	\$560 59	North Shore,	\$816 65
Gloucester,	254 55	Orange,	385 00
Great Barrington,	213 43	Palmer,	311 69
Greenfield,	408 58	Pittsfield,	1,140 00
Haverhill,	1,331 63	Plymouth,	1,178 54
Holyoke,	1,282 15	Quincy,	963 48
Hudson,	53 65	Salem,	3,026 13
Hyde Park,	1,329 20	Somerville,	2,301 03
Lee,	261 01	Southbridge,	483 26
Leicester,	233 94	South Hadley Falls,	124 75
Leominster,	746 77	Stoughton,	65 17
Lowell,	3,747 01	Suburban,	446 34
Lynn,	2,581 07	Taunton,	630 38
Malden,	2,231 16	Union (Franklin),	340 88
Marlborough,	347 41	United (Springfield),	4,000 00
Middleborough,	475 75	Uxbridge & Northbridge,	218 28
Millbury,	128 25	Waltham,	1,063 22
Milford,	527 09	Ware,	328 83
Milton,	90 00	Webster,	300 15
Nantucket,	92 83	Westborough,	108 47
Natick,	589 46	Westfield,	265 68
New Bedford,	5,637 60	Weymouth,	732 16
Newburyport,	960 21	Whitman,	333 49
Newton,	772 55	Winchendon,	173 41
North Adams,	258 54	Woburn,	303 64
Northampton,	754 45	Worcester,	3,452 54
North Attleborough,	762 60		

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

NAME OF COMPANY.	Rate Per Cent.	Amount of Dividends.
Adams,	—	*—
Amesbury,	—	*—
Andover,	—	*—
Blue Hill (Canton),	—	*—
Boston,	7	\$85,292 00
Bridgewater,	—	*—
Cambridge,	6	12,000 00
Chicopee,	—	*—
Cohasset,	—	*—
Dedham,	6	3,600 00
Edison (Boston),	7	90,025 00
Edison (Brockton),	6	5,700 00
Edison (Fall River),	8	7,258 00
Fall River,	6	7,200 00
Framingham,	—	*—
Franklin (Turner's Falls),	4	400 00

* No dividend declared.

NAME OF COMPANY.	Rate per Cent.	Amount of Dividends.
Gardner,	4	\$1,250 00
Gloucester,	—	* —
Great Barrington,	—	* —
Greenfield,	—	* —
Haverhill,	8	6,800 00
Hudson,	—	* —
Hyde Park,	4	4,000 00
Leicester,	—	* —
Leominster,	—	* —
Lowell,	7	19,470 50
Malden,	8	11,746 00
Marlborough,	—	* —
Milford,	—	* —
Millbury,	1½	225 00
Nantucket,	—	* —
Natick,	—	* —
Northampton,	2½	1,467 50
North Attleborough,	—	* —
North Shore (Revere),	—	* —
Orange,	—	* —
Palmer,	—	* —
Pittsfield,	—	* —
Plymouth,	—	* —
Quincy,	6	4,050 00
Salem,	16	8,925 00
Somerville,	6	9,813 00
South Hadley Falls,	—	* —
Suburban (Boston),	—	* —
Taunton,	7	2,800 00
Union (Franklin),	—	* —
United (Springfield),	6	23,667 00
Uxbridge and Northbridge,	2	692 00
Walworth (Boston),	—	* —
Ware,	6	1,200 00
Westborough,	—	* —
Weymouth,	—	* —
Whitman,	—	* —
Winchendon,	—	* —
Woburn,	—	* —
Worcester,	8	16,000 00
		<hr/> \$323,581 00

* No dividend declared.

¹ Also special apportionment of profits prior to increase of capital of 15 per cent. or \$21,000.

The following table shows the system used, the maximum dynamo capacity and nominal candle-power of the lamps of each company June 30, 1892:—

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Abington and Rockland, .	{ Edison,	141	1,200
	{ Westinghouse,	2,200	16
	{ National,	750	16
	{ Thomson-Houston, . .	650	16
Adams,	{ Thomson-Houston, . .	45	1,200
	{	500	16
Amesbury,	{ Westinghouse,	500	16
	{ Thomson-Houston, . .	500	16
	{	90	1,200
Amherst,	{ Westinghouse,	750	16
Andover,	{ Thomson-Houston, . .	50	1,200
	{	1,300	16
Athol,	{ Thomson-Houston, . .	50	1,200
Beverly,	{ Thomson-Houston, . .	35	2,000
	{	100	1,200
	{	650	16
Bridgewater,	{ Westinghouse,	35	1,700
	{	750	16
Blue Hill (Canton), .	{ Westinghouse,	55	1,700
	{	750	16
	{	2,420	2,000
	{ Thomson-Houston, . .	50	1,200
	{	8,100	16
Boston,	{ Brush,	1,415	2,000
	{ American,	50	2,000
	{ New England Weston,	2,090	16
	{ Sun,	900	16
Brookline, ¹	{ Thomson-Houston, . .	350	2,000
	{ Westinghouse,	3,000	16
Cambridge, ²	{ Thomson-Houston, . .	930	1,200
	{	5,200	16
Charlestown,	{ Brush,	300	2,000
	{ Thomson-Houston, . .	650	16
Chelsea,	{ Thomson-Houston, . .	300	1,200
	{	1,950	16
Chicopee,	{ Thomson-Houston, . .	50	1,200
Citizens' (Wakefield), .	{ Thomson-Houston, . .	45	1,200
	{	650	16
Clinton,	{ Schuyler,	90	1,200
	{ Thomson-Houston, . .	1,950	16
Cohasset,	{ Thomson-Houston, . .	1,300	16
Cottage City,	{ Ball,	60	1,600
Dedham,	{ Thomson-Houston, . .	60	1,200
	{	1,300	16

¹ Power generators 60 H. P.² Power generators 50 K. W.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Easthampton, . . .	Waterhouse, . . .	35	1,800
Edison (Boston), . .	Edison, . . .	51,200	16
	{ Edison, . . .	{ 45	2,000
		{ 836	15
Edison (Brockton), .	{ Thomson-Houston, .	{ 4,700	16
		{ 110	2,000
	{ Edison, . . .	{ 650	16
Edison (Fall River), .	{ Edison, . . .	{ 7,910	16
		{ 300	2,000
Fall River, . . .	{ Thomson-Houston, .	{ 226	1,200
		{ 650	16
		{ 295	1,200
Fitchburg, . . .	{ Thomson-Houston, .	{ 1,300	16
		{ 170	1,200
Framingham, . . .	{ Thomson-Houston, .	{ 2,450	16
Franklin (Turner's Falls), . . .	{ Thomson-Houston, .	{ 30	2,000
		{ 600	16
Gardner, . . .	{ Thomson-Houston, .	{ 100	1,200
		{ 1,800	16
Gloucester, . . .	{ Thomson-Houston, .	{ 138	1,200
		{ 1,300	16
	{ Schuyler, . . .	{ 60	1,500
Great Barrington, . .	{ Edison, . . .	{ 500	16
	{ Westinghouse, . .	{ 1,550	16
		{ 45	1,200
Greenfield, . . .	{ Thomson-Houston, .	{ 800	16
	{ Westinghouse, . .	{ 750	16
		{ 75	2,000
	{ Thomson-Houston, .	{ 95	1,200
Haverhill, . . .	{ 800	{ 16	
	{ Brush, . . .	{ 50	2,000
		{ 1,000	16
	{ Schuyler, . . .	{ 365	2,000
Holyoke, . . .	{ Edison, . . .	{ 291	1,200
		{ 1,000	16
	{ 45	{ 1,200	
Hudson, . . .	{ Thomson-Houston, .	{ 650	16
		{ 200	2,000
Hyde Park, . . .	{ Thomson-Houston, .	{ 3,250	16
	{ Thomson-Houston, .	{ 300	2,000
	{ American, . . .	{ 50	2,000
Lawrence, . . .	{ Edison, . . .	{ 400	20
		{ 5,600	16
Lee, . . .	{ Thomson-Houston, .	{ 1,300	16
Leicester, . . .	{ Thomson-Houston, .	{ 1,500	16
Leominster, ¹ . . .	{ Thomson-Houston, .	{ 100	1,200
		{ 2,600	16
	{ 650	{ 2,000	
Lowell, ² . . .	{ Thomson-Houston, .	{ 3,600	16
	{ Edison, . . .	{ 50	2,000

¹ Power generators 50 H. P.² Power generators 160 H. P.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Lynn, ¹	Thomson-Houston, .	{ 355 140 4,550	2,000 1,200 16
Malden,	Thomson-Houston, .	{ 245 3,800	1,200 16
Marlborough,	{ Schuyler, Edison,	{ 200 1,000	1,200 16
Middleborough,	{ Thomson-Houston, Waterhouse,	{ 35 650 35	1,200 16 1,700
Millbury,	Thomson-Houston, .	{ 50 650	1,200 16
Milford,	Thomson-Houston, .	{ 95 750	1,200 16
Milton,	Thomson-Houston, .	{ 50 650	2,000 16
Nantucket,	Thomson-Houston, .	{ 75 1,150	1,200 16
Natick, ²	Thomson-Houston, .	{ 90 2,600	1,200 16
New Bedford, ³	Thomson-Houston, .	{ 265 118 110	2,000 1,200 2,000
	American,	{ 100	1,600
	Westinghouse,	{ 5,800	16
	Edison,	{ 7,440	16
Newburyport,	Thomson-Houston, .	{ 190 800	1,200 16
	Mather,	{ 150	16
Newton,	Thomson-Houston, .	{ 145 3,000	1,200 16
North Adams	Thomson-Houston, .	{ 180 500	1,200 16
Northampton,	Thomson-Houston, .	{ 140 1,950	1,200 16
North Attleborough,	Schuyler,	{ 90	1,200
	Thomson-Houston,	{ 310	1,200
	Westinghouse,	{ 1,000	16
North Shore (Revere), ⁴	Thomson-Houston, .	{ 20 2,600	1,200 16
	Thomson-Houston, .	{ 50	1,200
Orange,	Thomson-Houston, .	{ — 50	16 1,200
Palmer,	Thomson-Houston, .	{ 50 650	1,200 16
Pittsfield, ⁵	Thomson-Houston, .	{ 170	1,200
	Westinghouse,	{ 4,500	16
Plymouth, ⁶	Thomson-Houston, .	{ 150 1,000	1,200 16
	Thomson-Houston, .	{ 150	1,200
Quincy,	Thomson-Houston, .	{ 1,000	16
	Westinghouse,	{ 1,600	16

¹ Power generators 255 H. P.² Power generators 250 H. P.³ Power generators 180 H. P.⁴ Power generators 280 H. P.⁵ Power generators 220 H. P.⁶ Power generators 230 H. P.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Salem, ¹	Thomson-Houston, .	{ 360 3,900	2,000 16
Somerville,	{ Thomson-Houston, .	{ 300 50	2,000 1,200
	{ American,	{ 50 2,000	16
	{ Electro Dynamic Co., .	{ 600 25	
Southbridge,	Thomson-Houston, .	{ 100 650	1,200 16
South Hadley Falls,	Thomson-Houston, .	900	16
Spencer,	Ball,	70	1,200
Stoughton,	Ball,	70	800
Suburban (Boston), . .	{ American,	{ 200 3,750	2 000 16
	{ Westinghouse,	{ 225 600	1,200 16
Taunton,	{ Brush,	{ 600 10	16 2,000
	{ Thomson-Houston, . .	{ 650 50	16 1,200
	{ Arnoux & Hochhausen, .	{ 10 1,150	16 16
Union (Franklin),	Thomson-Houston, .	{ 45 2,150	1,200 16
United (Springfield), . .	{ Edison,	{ 2,150 590	16 1,200
	{ Thomson-Houston, . .	{ 2,000 120	16 2,000
Uxbridge & Northbridge, .	Westinghouse,	{ 1,500 195	16 1,200
Waltham,	Thomson-Houston, .	{ 1,950 900	16 16
Walworth (Boston), ² . .	{ Thomson-Houston, . .	{ 900 75	16 1,200
	{ American,	{ 50 650	1,200 16
Ware,	Thomson-Houston, .	{ 80 500	1,200 20
Webster,	Thomson-Houston, .	{ 50 950	1,200 16
Westborough,	Thomson-Houston, .	{ 98 115	2,000 1,200
Westfield,	{ Schuyler,	{ 115 1,150	16 1,200
	{ Thomson-Houston, . .	{ 200 1,300	1,200 16
Weymouth,	Thomson-Houston, .	{ 50 500	1,200 16
Whitman,	Thomson-Houston, .	{ 30 650	1,200 16
Winchendon,	Thomson-Houston, .	{ 185 100	2,000 1,200
	{ Thomson-Houston, . .	{ 2,700 45	16 1,200
	{ Brush,	{ 800 735	16 2,000
Woburn,	{ Edison,	{ 800 1,950	16 16
	{ Thomson-Houston, . .	{ 735 1,950	2,000 16
Worcester,	Thomson-Houston, .	{ 1,950	16

¹ Power generators 85 H. P.² Power generators 60 H. P.

The following table shows the number of electric lights of various candle-power representing the dynamo capacity June 30, 1890, 1891 and 1892:—

	1890.	1891.	1892.
16 candle-power,	140,870	181,270	214,700
20 " "	} 1,700	8,530 }	900
25 " "			600
15 " "	880	836	836
2,000 " "	8,425	8,401	9,633
1,200 " "	6,085	6,447	8,499
1,600 " "	60	160	160
1,500 " "	60	60	60
1,800 " "	} 40	200 }	35
1,700 " "			125
800 " "	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day:—

NAME OF COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Abington & Rockland,	2	150	2	375	6	¹ 260
Adams,	2	150	2	225	2	762
Amesbury,	2	250	3	435	5	—
Amherst,	1	100	1	75	1	286
Andover,	2	200	2	180	3	539
Athol,	1	120	1	65	1	137
Beverly,	1	104	1	175	4	² 342
Blue Hill (Canton),	1	130	1	130	3	277
Boston,	27	3,575	43	4,915	106	22,613
Bridgewater,	2	200	1	80	2	356
Brookline,	5	625	3	760	10	³ 522
Cambridge,	8	1,000	6	1,140	19	5,600
Charlestown,	5	625	6	435	11	2,423
Chelsea,	2	250	4	344	8	⁴ 886
Chicopee,	1	100	1	65	1	214
Citizens' (Wakefield),	2	250	1	125	2	⁵ —
Clinton,	2	250	2	325	5	766
Cohasset,	1	150	1	100	2	⁶ 227
Cottage City,	1	60	1	50	2	63

¹ Also 35 tons sparks.² Also 19 bushels coke.³ Also 3,846 chaldrons coke.⁴ Also 263 tons screenings and 75 chaldrons coke.⁵ 175 chaldrons coke.⁶ Also 70 tons screenings.

NAME OF COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of dynamos.	Coal used. Tons.
Dedham,	2	220	2	200	4	¹ 436
Easthampton,	1	60	1	45	1	² 71
Edison (Boston),	16	3,600	32	4,320	64	22,276
Edison (Brockton),	6	720	7	775	12	2,373
Edison (Fall River),	5	712	5	635	10	15,244
Edison (Lawrence),	4	438	6	550	11	³ 2,071
Fall River,	5	500	6	650	12	1,624
Fitchburg,	3	300	4	450	7	⁴ 401
Framingham,	2	250	2	250	6	⁵ 481
Franklin (Turner's Falls),	⁶ -	-	-	-	2	-
Gardner,	2	160	3	200	5	607
Gloucester,	2	250	3	550	4	⁷ 453
Great Barrington,	2	195	2	170	6	511
Greenfield,	2	225	3	225	4	730
Haverhill,	3	375	3	365	8	1,941
Holyoke,	⁸ 5	825	2	800	20	67
Hudson,	1	80	1	60	2	178
Hyde Park,	2	250	3	375	7	⁹ 713
Lawrence,	2	300	3	300	6	809
Lee,	2	160	2	¹⁰ -	2	340
Leicester,	2	230	2	¹¹ 210	3	244
Leominster,	2	250	3	250	6	¹² 656
Lowell,	7	1,050	3	1,050	17	3,150
Lynn,	7	900	5	1,150	22	¹³ 2,661
Malden,	4	500	6	525	11	2,111
Marlborough,	2	210	3	200	7	¹⁴ 337
Middleborough,	1	100	3	¹⁵ 165	3	-
Millbury,	2	130	2	100	2	327
Milford,	2	170	2	120	4	948
Milton,	1	180	1	150	2	420
Nantucket,	2	205	2	150	4	348
Natick,	2	250	1	300	6	¹⁶ 601
New Bedford,	11	1,200	13	1,655	33	¹⁷ 5,142
Newburyport,	2	200	2	180	8	622
Newton,	4	600	5	435	7	¹⁸ 1,377
North Adams,	1	150	2	210	5	¹⁹ 179
Northampton,	3	340	3	305	6	²⁰ 900
North Attleborough,	4	620	5	²¹ 840	10	2,000
North Shore,	4	455	4	795	8	²² 737

¹ Also 100 tons sparks and 103 tons screenings.

² Also 1,500 bushels coke.

³ Also 54 tons coke breeze.

⁴ Also 30,153 bushels coke.

⁵ Other fuel, 948 tons.

⁶ 2 water wheels 100 H. P.

⁷ Also 175 tons screenings.

⁸ Also 4 water wheels 280 H. P. each.

⁹ Also sparks 117 tons and 10 tons screenings.

¹⁰ Also 1 water wheel 60 H. P.

¹¹ Also 2 water wheels 30 H. P. each.

¹² Also 33 tons other fuel.

¹³ Also 558 tons dust.

¹⁴ Also 345 tons screenings.

¹⁵ Also 2 water wheels 90 H. P. each.

¹⁶ Also 1,171 tons sparks.

¹⁷ Also 27 tons sparks and breeze.

¹⁸ Also 1,710 chaldrons coke.

¹⁹ Also 23,278 bushels coke.

²⁰ Also 125 cords wood.

²¹ Also water wheel 30 H. P.

²² Also 116 tons other fuel.

NAME OF COMPANY.	Number of Boilers.	Total rated Horse- power.	Number of Engines.	Total rated Horse- power.	Number of Dynamos.	Coal used. Tons.
Orange,	2	120	2	185	5	561
Palmer,	1	125	1	100	2	336
Pittsfield,	4	410	6	790	13	2,395
Plymouth,	2	250	3	625	7	935
Quincy,	3	375	4	550	6	1,883
Salem,	6	750	4	1,360	15	4,451
Somerville,	4	800	4	605	11	¹ 2,033
Southbridge,	2	185	2	185	3	404
South Hadley Falls,	—	—	1	100	2	² —
Spencer,	—	—	3	³ 45	2	—
Stoughton,	1	60	1	50	1	232
Suburban (Boston),	4	600	2	900	7	2,794
Taunton,	4	525	2	265	8	921
Union (Franklin),	2	200	2	150	2	439
United (Springfield),	7	1,760	4	1,650	20	6,627
Uxbridge & Northfield,	2	200	2	210	4	583
Waltham,	4	531	5	775	6	⁴ 1,783
Walworth (Boston),	6	330	2	200	5	1,840
Ware,	1	125	1	125	2	268
Webster,	2	230	2	140	3	583
Westborough,	2	160	2	150	3	463
Westfield,	2	140	2	140	5	⁵ 332
Weymouth,	2	300	2	325	6	862
Whitman,	² —	—	1	90	2	—
Winchendon,	—	—	1	100	2	95
Woburn,	4	500	6	575	11	—
Worcester,	8	1,200	3	1,400	22	2,592

¹ Also 368 tons sparks.² Steam bought.³ Gas engines, using 1,306,000 feet gas.⁴ Also 42,121 bushels coke.⁵ Also 29 tons coke.

The following table shows, in feet, the total length of wire ; the length of underground conduit, the length of the wires in the same ; the number of poles set in streets and ways, and the length of streets with overhead wires of each company, on June 30 last :—

NAME OF COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduit. Feet.	Length of Under- ground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with over- head Wires. Feet.
Abington & Rockland, . . .	226,000	—	—	930	112,280
Adams,	80,460	—	—	¹ 160	29,700
Amesbury,	196,080	—	—	275	63,360
Amherst,	22,550	—	—	² 75	7,000
Andover,	95,056	—	—	501	33,000
Athol,	30,000	—	—	160	30,000
Beverly,	164,126	—	—	595	71,400
Blue Hill (Canton), . . .	177,100	—	—	³ 592	180,100
Boston,	3,275,210	—	—	⁴ 1,247	—
Bridgewater,	38,120	—	—	⁵ 238	38,530
Brookline,	584,940	—	—	1,230	160,600
Cambridge,	696,000	—	—	1,599	237,600
Charlestown,	340,000	—	—	325	44,880
Chelsea,	356,640	—	—	1,593	179,620
Chicopee,	21,120	—	—	⁶ 250	21,120
Citizens' (Wakefield), . .	304,240	—	—	⁷ 590	81,840
Clinton,	155,334	—	—	638	90,700
Cohasset,	253,440	—	—	⁸ 914	103,098
Cottage City,	26,400	—	—	⁹ 60	21,120
Dedham,	616,479	—	—	1,271	182,160
Easthampton,	28 000	—	—	228	28,000
Edison (Boston),	—	813,372	194,732	149	17,000
Edison (Brockton), . . .	506,938	21,000	7,000	1,740	193,000
Edison (Fall River), . .	145,590	62,040	20,680	¹⁰ 68	3,000
Edison (Lawrence), . . .	597,460	72,797	7,200	1,198	214,720
Fall River,	385,440	—	—	¹¹ 1,213	147,840
Fitchburg,	325,700	—	—	625	83,690
Framingham,	422,400	—	—	900	132,000
Franklin (Turner's Falls), .	12,000	—	—	¹² 86	9,000
Gardner,	198,348	—	—	¹³ 450	50,000
Gloucester,	120,000	—	—	¹⁴ 150	75,000
Great Barrington,	77,760	300	300	¹⁵ 280	46,120
Greenfield,	67,000	—	—	200	30,000
Haverhill,	224,000	—	—	¹⁶ 500	158,400
Holyoke,	318,950	—	—	1,006	103,500
Hudson,	35,290	—	—	¹⁷ 71	10,793
Hyde Park,	199,370	—	—	680	67,600
Lawrence,	267,450	—	—	¹⁸ 482	79,200
Lee,	101,000	—	—	300	23,760
Leicester,	194,500	—	—	479	60,720

¹ Use 120 poles of other companies.

² 78 poles set elsewhere.

³ 30 poles set elsewhere.

⁴ 72 poles set elsewhere; 912 roof fixtures.

⁵ 4 poles set elsewhere; 20 trees used.

⁶ Also 175 trees used.

⁷ 6 poles set elsewhere.

⁸ 10 poles set elsewhere.

⁹ 40 poles set elsewhere and wires attached to brackets on buildings.

¹⁰ 21 poles set elsewhere.

¹¹ 27 poles set elsewhere; also telegraph poles and roof structures.

¹² 8 poles set elsewhere.

¹³ 18 poles set elsewhere.

¹⁴ 30 poles set elsewhere; also trees and brackets used.

¹⁵ 20 poles set elsewhere; also trees and brackets on buildings.

¹⁶ Also 10 roof structures.

¹⁷ Use 17 poles of other companies.

¹⁸ 13 poles set elsewhere; use also poles of other companies.

NAME OF COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduit. Feet.	Length of Under- ground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with over- head Wires. Feet.
Leominster,	281,630	—	—	¹ 479	—
Lowell,	869,285	—	—	1,000	211,200
Lynn,	1,214,650	—	—	3,100	501,600
Malden,	2,042,400	—	—	5,500	520,000
Marlborough,	165,665	—	—	400	79,200
Middleborough,	82,200	—	—	² 335	72,600
Millbury,	77,760	—	—	154	22,440
Milford,	136,600	—	—	230	42,240
Milton,	575,520	—	—	³ 612	507,600
Nantucket,	155,760	—	—	⁴ 297	147,840
Natick,	253,440	—	—	⁵ 500	63,360
New Bedford,	644,764	24,000	8,000	⁶ 1,030	184,376
Newburyport,	124,200	—	—	400	150,000
Newton,	1,124,510	1,500	1,500	⁷ 3,800	366,065
North Adams,	93,000	—	—	⁸ 319	46,500
Northampton,	507,876	—	—	700	132,000
North Attleborough,	396,000	—	—	⁹ 1,100	116,160
North Shore (Revere),	501,465	—	—	¹⁰ 1,386	201,960
Orange,	66,392	—	—	244	26,000
Palmer,	89,480	—	—	207	38,280
Pittsfield,	387,090	1,000	500	¹¹ 928	122,260
Plymouth,	157,950	—	—	407	64,027
Quincy,	559,680	—	—	1,400	274,560
Salem,	469,050	—	—	¹² 1,394	181,525
Somerville,	1,111,400	—	—	¹³ 2,500	264,000
Southbridge,	112,262	—	—	375	15,840
South Hadley Falls,	44,400	—	—	¹⁴ 255	44,000
Spencer,	41,676	—	—	¹⁵ 397	40,000
Stoughton,	63,360	—	—	250	47,520
Suburban (Boston),	82,400	—	—	¹⁶ 350	39,600
Taunton,	107,731	—	—	325	40,000
Union (Franklin),	115,320	—	—	400	43,300
United (Springfield),	553,154	65,328	9,662	¹⁷ 600	230,000
Uxbridge & Northbridge,	139,440	—	—	437	53,000
Waltham,	181,920	—	—	¹⁸ 437	55,570
Walworth (Boston),	5,280	—	—	¹⁹ —	—
Ware,	54,960	—	—	²⁰ 211	16,700
Webster,	77,920	—	—	340	50,000
Westborough,	100,870	—	—	249	28,075
Westfield,	84,030	—	—	²¹ 240	40,500
Weymouth,	625,516	—	—	²² 1,381	252,578
Whitman,	189,240	—	—	570	130,040
Winchendon,	146,045	—	—	²³ 336	146,005
Woburn,	894,880	—	—	²⁴ 3,154	374,880
Worcester,	644,160	—	—	1,943	157,950

¹ 5 poles set elsewhere and trees used to some extent.² 6 poles set elsewhere and trees used to some extent.³ Poles of other companies used also.⁴ Use also brackets on trees.⁵ 5 miles wire attached to trees.⁶ 27 poles set elsewhere; also trees and buildings used.⁷ 25 poles set elsewhere.⁸ 11 poles set elsewhere.⁹ 25 poles set elsewhere.¹⁰ 14 poles set elsewhere.¹¹ 30 poles set elsewhere; also buildings used to a limited extent.¹² 19 poles set elsewhere; also trees, outriggers and roof structures used to a limited extent.¹³ Also roof structures and trees used.¹⁴ 10 poles set elsewhere; also trees used.¹⁵ 4 poles set elsewhere.¹⁶ 75 poles set elsewhere.¹⁷ Also 43 roof structures.¹⁸ 23 poles set elsewhere and 6 roof structures.¹⁹ Only roof structures used.²⁰ 15 poles set elsewhere.²¹ 12 poles set elsewhere; also trees used.²² 13 poles set elsewhere.²³ 21 poles set elsewhere.²⁴ 96 poles set elsewhere.

The following table shows the number of motors furnished off arc, incandescent and power circuits, the number of single and double arc lamps, and the number of plain and copper-coated carbons used during the year: —

NAME OF COMPANY.	Motors off Arc Circuits.	Motors off Incandescent Circuits.	Motors off Power Circuits.	Horse-Power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Plain Carbons Used.	Number of Copper-coated Carbons Used.
Abington and Rockland,	-	-	-	-	25	-	1,625	-
Adams,	-	-	1	-	-	40	11,000	11,000
Amesbury,	-	-	13	22	70	4	-	20,000
Amherst,	-	-	-	-	-	-	-	-
Andover,	-	-	-	-	1	30	15,750	-
Athol,	-	-	-	-	37	10	-	12,000
Beverly,	-	-	-	-	20	84	-	33,000
Blue Hill (Canton),	-	-	-	-	6	44	-	8,000
Boston,	90	5	33	321	858	2,050	-	1,943,599
Bridgewater,	-	-	-	-	33	2	-	8,500
Brookline,	-	-	8	40	-	279	-	224,903
Cambridge,	-	-	35	75	50	435	-	225,000
Charlestown,	1	-	-	1	37	169	-	168,572
Chelsea,	-	1	-	$\frac{1}{2}$	100	20J	27,000	63,000
Chicopee,	-	-	-	-	50	-	-	15,000
Citizens' (Wakefield),	-	-	-	-	-	29	50	250
Clinton,	2	-	-	4 $\frac{1}{2}$	49	39	30,945	-
Cobasset,	-	-	-	-	-	-	-	-
Cottage City,	-	-	-	-	54	-	5,600	-
Dedham,	-	-	-	-	-	30	13,366	-
Easthampton,	-	-	-	-	33	-	-	7,000
Edison (Boston),	-	936	-	2,917	350	35	150,000	-
Edison (Brockton),	-	39	-	176	155	-	-	52,823
Edison (Fall River),	-	145	-	140	-	-	-	-
Edison (Lawrence),	-	62	-	104	30	6	44,720	-
Fall River,	-	-	-	-	168	283	61,000	156,000
Fitchburg,	1	-	-	15	59	179	20,000	73,000
Framingham,	-	-	-	-	4	69	-	25,000
Franklin (Turner's Falls),	-	-	-	-	22	-	-	12,000
Gardner,	-	-	-	-	54	38	1,000	18,940
Gloucester,	-	-	-	-	64	4	20,000	5,000
Great Barrington,	-	-	-	-	38	-	7,500	2,500
Greenfield,	-	5	-	15	51	4	18,000	-
Holyoke,	-	1	5	60	230	190	160,000	-
Haverhill,	-	30	-	27	66	100	-	125,000
Hudson,	-	-	-	-	20	4	2,000	7,000
Hyde Park,	-	-	-	-	12	138	-	-
Lawrence,	-	-	-	-	170	114	-	85,893
Lee,	-	-	-	-	-	-	-	-
Leicester,	-	-	-	-	-	-	-	-
Leominster,	-	-	-	-	27	56	-	-
Lowell,	-	-	78	334 $\frac{1}{2}$	360	196	-	262,000
Lynn,	-	-	35	278	177	304	-	242,000
Malden,	-	-	-	-	200	35	-	66,500
Marlborough,	-	-	-	-	76	45	36,598	7,000
Middleborough,	-	-	-	-	-	-	-	-
Millbury,	-	-	-	-	37	1	-	-
Millford,	9	-	-	27	80	-	16,000	15,000
Milton,	-	-	-	-	-	-	-	-
Nantucket,	-	-	-	-	42	-	-	10,556
Natick,	-	-	9	248 $\frac{1}{2}$	9	34	1,200	14,000
New Bedford,	-	34	32	179 $\frac{1}{2}$	360	146	19,728	110,648
Newburyport,	-	8	-	5 $\frac{1}{2}$	158	2	-	47,000

¹ Supplies power for electric railway. ² Also supplies power for electric railway.

NAME OF COMPANY.	Motors off Arc Circuits.	Motors off Incandescent Circuits.	Motors off Power Cir- cuits.	Horse Power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Plain Carbons Used.	Number of Copper- coated Carbons Used.
Newton, . . .	-	-	-	-	-	102	-	44,000
North Adams, . .	-	-	-	-	7	84	15,000	57,000
Northampton, . .	-	-	-	-	134	-	-	-
North Attleborough, .	20	-	-	22 $\frac{5}{8}$	162	3	18,000	10,000
North Shore (Revere),	-	-	-	-	15	47	-	-
Orange, . . .	-	-	-	-	30	1	13,280	-
Palmer, . . .	-	-	-	-	-	36	-	8,968
Pittsfield, . . .	-	-	20	295	112	43	9,838	41,500
Plymouth, . . .	-	-	5	249	34	8	5,090	5,102
Quincy, . . .	-	-	8	26 $\frac{1}{2}$	-	98	35,000	-
Salem, . . .	-	-	21	90	115	185	400	280,000
Somerville, . . .	-	-	-	46 $\frac{1}{2}$	16	246	3,000	103,000
Southbridge, . . .	-	-	-	-	78	6	1,300	6,000
South Hadley Falls, .	-	-	-	-	-	-	-	-
Spencer, . . .	-	-	-	-	71	-	23,000	-
Stoughton, . . .	-	-	-	-	67	-	10,000	-
Suburban (Boston), .	-	-	16	68	146	12	25,000	-
Taunton, . . .	-	-	-	-	145	80	-	78,000
Union (Franklin), . .	-	-	-	-	44	-	8,321	3,986
United (Springfield), .	-	-	43	144 $\frac{1}{2}$	190	425	32,962	277,583
Uxbridge and North- bridge, . . .	-	-	-	-	58	-	4,000	-
Waltham, . . .	-	-	15	47	105	30	15,059	40,790
Walworth (Boston), .	-	19	-	66	20	45	56,000	-
Ware, . . .	-	-	-	-	39	3	-	15,000
Webster, . . .	-	-	-	-	4	72	5,000	20,000
Westborough, . . .	-	-	-	-	33	-	-	10,000
Westfield, . . .	-	-	-	-	100	10	23,300	9,500
Weymouth, . . .	-	-	-	-	1	32	1,500	8,867
Whitman, . . .	-	-	-	-	47	-	6,365	-
Winchendon, . . .	-	-	-	-	21	12	12,000	-
Woburn, . . .	-	-	-	-	38	85	64,961	-
Worcester, . . .	-	-	-	-	310	394	-	428,750

NAME OF COMPANY.	Number of Commercial Arc Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Consumers using both Arc and Incandescent Lights.
Hyde Park, Lawrence,	45 137	2,000 2,000	7 76	3,589 —	16 25 20 16	209 — 113	19 — —	32 — —	— — —	2 — —
Lee,	—	—	—	354 785	25 16	—	—	—	—	—
Leicester,	—	—	—	19 862 864	32 16 10	45	—	—	—	—
Leominster,	30	1,200	12	1,230 220 —	16 20 32	146	1	32	1	7
Lowell,	307	2,000 1,200	116	59 3,000	16 —	234	20 1	65 32	—	48
Lynn,	7	—	—	—	—	—	8	25 65	6	20
Malden,	173	2,000	74	2,935	16	147	25	—	—	7
Marlborough,	27	1,200	8	4,350	16	197	—	65	—	12
Middleborough,	61	1,200	19	1,100	16	82	1	25	1	—
Millbury,	11	1,200	—	850 591	16 16	68	—	—	—	—
Milford,	20	1,200	—	131	20	60	—	32	2	3
Milton,	—	1,200	9	20	32	—	—	—	—	—
Nantucket,	21	1,200	—	700	16	84	6	65	3	4
Natick,	9	1,200	6	635	16	51	6	—	2	—
New Bedford,	105 195	1,600 1,200 2,000	—	1,085 1,400 14,558	16 16 16	83	2	25	—	6
			44			724	—	—	—	43

NAME OF COMPANY.	Number of Commercial Arc Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Consumers using both Arc and Incandescent Lights.
United (Springfield), Uxbridge and Northbridge, Waltham,	228 - 67	1,200 - 1,200	17 - 9	6,657 2,200 1,624	16 16 16	252 120 154	- - 25	- 65 65	- - 2	32 - 34
Walworth (Boston),	65	1,200	11	968	16	47	{ 4 1	{ 75 125	1	11
Ware,	1	1,200	-	{ 44 20 780	{ 10 20 16	{ 78 72 16	- - -	- - -	- - -	1 2 -
Webster,	17	1,200	7	540	20	-	-	-	-	2
Westborough,	-	-	-	1,226	16	-	-	-	-	-
Westfield,	1	2,000	3	384	16	70	6	25	2	1
Weymouth,	8	1,200	-	{ 3,399 111	{ 16 25	{ 192 -	-	-	-	1
Whitman,	18	1,200	4	{ 848 47 9	{ 16 20 32	{ 58 -	-	-	-	2
Winchendon,	10	1,200	4	648	16	46	-	-	-	2
Woburn,	36	2,000	8	4,306	16	260	-	-	-	24
Worcester,	238	2,000	105	2,034	16	63	-	-	-	10

The following table shows the number of public lamps, their candle-power, the average number of hours burnt per night, the number of nights per month, and the price paid: —

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Abington and Rockland,	{ 265	{ 25	Until 12.30 A.M.,	Moonlight schedule,	{ \$1 25 per month.
Adams,	{ 25	{ 1,200	Dark to midnight,	Every dark night, .	{ 50 per month.
Amesbury,	{ 40	{ 1,200	Every dark hour until midnight,	{ Moon schedule, .	{ \$75 per year.
Amherst,	{ 54	{ 1,200	6 hours,	Every night,	{ \$75.00 per year.
Andover,	{ 6	{ 32	All night,	Every dark night, .	{ Furnished free for privilege of occupying streets.
Athol,	{ 31	{ 1,200	Until midnight,	Moon schedule, .	{ 30 $\frac{1}{2}$ cents per night.
Beverly,	{ 68	{ 25	"	25 nights,	{ 11 $\frac{2}{3}$ cents per night.
Blue Hill (Canton),	{ 31	{ 1,200	Sunset to midnight,	26 nights,	{ \$75 per year.
Boston,	{ 16	{ 32	6 hours,	Every night,	{ \$15 per year.
Bridgewater,	{ 80	{ 1,200	All night,	Average 25 nights, .	{ 30 cents per night.
Brookline,	{ 55	{ 1,700	"	Every night,	{ 19 cents per night.
Cambridge,	{ 58	{ 32	6 hours,	Every night,	{ 5 cents per night.
Charlestown,	{ 1,467	{ 2,000	All night,	Every night,	{ 40 cents per night.
	{ 5	{ 65	"	"	{ Average 10 cents each.
	{ 40	{ 32	6 hours,	Average 25 nights, .	{ \$70 for 300 nights.
	{ 35	{ 1,700	All night,	Every night,	{ 40 cents per night.
	{ 261	{ 2,000	"	"	{ 20 cents per night.
	{ 2	{ 65	All night,	Every night,	{ \$115 per year.
	{ 487	{ 2,000	"	"	{ 20 cents per night.
	{ 36	{ 32	"	"	{ \$30 per year.
	{ 117	{ 40	All night,	Every night,	{ 40 cents per night.
	{ 157	{ 2,000	All night,	Every night,	

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Chelsea,	{ 170	1,200	All night,	25 nights,	30 cents per night.
Chicopee,	{ 205	25	Until 12.30 A.M.,	"	\$14 for 300 nights.
Citizens' (Wakefield),	{ 50	1,200	Dark to 1 A.M.,	Moon schedule,	\$80 per year.
Clinton,	{ 29	1,200	5 hours,	Every night,	25 cents per night.
Clinton,	{ 39	1,200	Dark to daylight,	Every dark night,	{ 35 cents per night.
Cohasset,	{ 142	25	Dark to 1 A.M.,	Moon schedule,	{ 9 cents per night.
Cottage City,	{ 250	30	5 hours,	(Every night dur- ing the season of 90 days,)	{ 20 per year, renewals free.
	{ 18	1,600			47 cents per night.
Dedham,	{ 21	1,200	All night,	{ Every dark hour,	{ Ten year contract, 19 arcs
	{ 374	25	Dark to 12.30 A.M.,		and 314 incandescents for
Easthampton,	{ 33	1,800	5 hours,	25 nights,	{ \$5,000 per year. Additional
Edison (Brockton),	{ 84	2,000	All night,	Every night,	lights, are \$70, incandescent
	{ 518	15	Dark to 1 A.M.,	Moon schedule,	{ \$16 each, per year. Arcs
Edison (Lawrence),	{ 504	20	Dark to midnight,	Every night,	{ burned all night 66 $\frac{2}{3}$ % extra.
Fall River,	{ 145	20	All night,	Every night,	{ \$62.50 per year.
Fitchburg,	{ 265	2,000	All night,	Every night,	{ 47 cents per night.
	{ 133	1,200	7 $\frac{1}{2}$ hours,	Every night,	{ 4 $\frac{1}{2}$ cents per night.
Framingham,	{ 55	1,200	Average 7 hours,	Every night,	{ \$1.50 per month.
Franklin (Turner's Falls),	{ 146	25	Average 7 hours,	Average 25 nights,	{ \$3.04 per month.
	{ 22	2,000	Sunset to 12.30 A.M.,	Average 25 nights,	{ 47 cents per night.
Gardner,	{ 47	1,200	Dark to midnight,	Every night,	{ \$85 per year.
	{ 18	25	Dark to midnight,	Average 24 nights,	{ 25 cents per night.
				Average 24 nights,	{ 5.6 cents per night.
					{ \$85.70 per year.
					{ \$75 per year.
					{ \$15 per year.

Gloucester,	24	1,200	Dark to midnight, . .	Every night, . .	\$96 per year.
Great Barrington, . .	40	25	Dark to midnight, . .	Every night, . .	\$21 per year.
	25	1,500	6 hours,	25 nights, . .	25 cents per night.
	20	50	6 hours,	25 nights, . .	6½ cents per night.
Greenfield,	39	1,200	Dark to midnight, . .	Moon schedule, .	\$74.03 per year.
	3	32	Dark to midnight, . .	Moon schedule, .	\$25 per year.
Haverhill,	95	2,000	All night,	27 nights, . .	45 cents per night.
Holyoke,	189	1,200	All night,	Every night, . .	33½ cents per night.
Hudson,	14	1,200	Dark to midnight, . .	Every night, . .	25 cents per night.
Hyde Park,	115	2,000	Dark to 12.30 A.M., .	Every dark hour, .	{ Seven-year contract, 105 arcs for \$7,000 per year. Addi- tional lights: \$70, arcs; } { \$16, incandescents, }
	18	25			
Lawrence,	10	2,000	6 hours,	27 nights, . .	27½ cents per night.
	5	2,000	6 hours,	20 nights, . .	
	132	2,000	6 hours,	Every night, . .	
Lee,	54	16	Until midnight, . .	26 nights, . .	\$20 per year.
Leicester,	126	26	Dark to midnight, . .	Every dark night, .	\$20 per year.
	54	1,200	Dark to 12.30 A.M., .	Moon schedule, .	\$78 per year.
Leominster,	34	25	Dark to 12.30 A.M., .	Moon schedule, .	
	18	32	Dark to 12.30 A.M., .	Moon schedule, .	\$16 per year.
Lowell,	249	2,000	All night,	Every night, . .	{ 40 cents per night up to 200, and 37½ cents for additional lights. }
Lynn,	113	1,200	Until 2 A.M.,	20 nights, . .	30 cents per night.
	184	2,000	All night,	Every night, . .	46 cents per night.
	1,200	25	All night,	20 nights, . .	\$20 per year.
	49	1,200	Dark to midnight, . .	Every night, . .	\$100 per year.
	321	25	Average 6 hours, . .	Moon schedule, .	\$18 per year.
Malden, { Medford,	16	1,200	Dark to midnight, . .	Every night, . .	\$90 per year.
	74	1,200	Dark to midnight, . .	Moon schedule, .	\$90 per year.
	720	25	Average 6 hours, . .	Moon schedule, .	\$18 per year.

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
(Melrose, Malden, } Everett, }	30 80 18 252 55 97	1,200 25 1,200 25 1,200 25	Dark to midnight, Average 6 hours, Dark to midnight, Average 6 hours, Dark to 1 A.M., Dark to 1 A.M.	Moon schedule, Moon schedule, Moon schedule, Moon schedule, Every night, Every night,	\$90 per year. \$18 per year. \$90 per year. \$18 per year. \$100 per year. \$25 per year.
Marlborough, Middleborough, Milford, Millbury, Milton, Nantucket,	- 96 26 314 21	- 1,200 1,200 25 1,200	- Dark to midnight, Dark to midnight, Every dark hour, Until 11 P.M.,	- Every night, 25 nights, Every dark night, Moonlight schedule,	None supplied. 27 cents per night. \$80 per year. \$20 per year. \$1,575 per year for all the arc lights.
Natick,	4 34 58 106 65	25 1,200 25 2,000 16	Until 11 P.M., Average 6 hours, Average 6 hours, All night, All night,	Moonlight schedule, Average 25 nights . Average 25 nights, . 25 nights, . . . 20 nights, . . .	25 cents per night. 5 ¹ / ₆ cents per night. 40 cents per night \$1,000 per year for all the lights.
New Bedford,	20	16	All night,	25 nights,	7 cents per night; two others maintained free.
Newburyport,	126	1,200	Average 6 hours,	Every dark night,	\$6.25 per month.
Newton,	102 773	1,200 25	All night, Dark to 12.30 A.M., All night,	About 24 nights, About 24 nights, Every night, . . .	\$100 per year. \$13.50 per year. 30 cents per night.
North Adams, Northampton, North Attleborough, North Shore (Revere),	87 134 60 47 258	1,200 1,200 1,200 1,200 25	Dark to midnight, Dark to 12.30 A.M., " " " " " " " "	25 nights, . . . Moon schedule, " " " " " " " "	\$75 per year. \$75 per year. \$80 per year. \$17 per year.

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Stoughton,	67	800	Average 6 hours, . .	Average 25 nights, .	\$50 per year.
Taunton,	79	1,200	Dark to 1 A.M., . .	26 nights,	34 cents per night.
Union (Franklin),	37	1,200	Dark to midnight, . .	Moon schedule, . .	\$80 per year; 5 lights free.
	40	25	Dark to midnight, . .	Moon schedule, . .	\$10.50 per year.
	4	65	Dark to midnight, . .	Moon schedule, . .	\$30 each per year.
	399	1,200	All night,	Every night,	22 ⁸ / ₁₀ cents per night.
United (Springfield),	58	2,000	Average 5 hours, . .	Moon schedule, . .	\$70 per year.
	4	25	Average 5 hours, . .	Moon schedule, . .	\$20 per year.
Uxbridge and Northbridge,	71	1,200	Dark to 1 A.M., . .	Every night,	30 cents per night.
Waltham,	41	1,200	Until midnight, . .	Moon schedule, . .	20.8 cents per night.
Ware,	59	1,200	Average 6 hours, . .	Every night,	\$85.50 per year.
Webster,	29	1,200	Until midnight, . .	Every dark night, . .	\$80 per year.
Westborough,	26	32	Until midnight, . .	Every dark night, . .	\$20 per year.
Westfield,	56	2,000	6 ¹ / ₂ hours,	Every night,	22 ¹ / ₂ cents per night.
	6	25	6 ¹ / ₂ hours,	Every night,	5 ³ / ₄ cents per night.
Weymouth,	32	1,200	Until 12.30 A.M., . .	Average 25 nights, .	\$70 per year.
	395	32	Until 12.30 A.M., . .	Average 25 nights, .	\$22 per year.
Whitman,	27	1,200	Until midnight, . .	Average 20 nights, .	\$85 per year.
	3	32	Until midnight, . .	Average 20 nights, .	\$12.50 per year.
Winchendon,	22	1,200	Dark to midnight, . .	25 nights,	\$75 per year.
	40	25	Dark to midnight, . .	25 nights,	\$15 per year.
(Stoneham,	22	2,000	Dark to 12.30 A.M., .	20 nights,	{ All lights, \$279.35 per month.
	115	25	" " " " " " " " " "	" " " " " " " " " "	
Woburn, { Winchester,	18	2,000	" " " " " " " " " "	" " " " " " " " " "	{ All lights, \$300 per month.
	125	25	" " " " " " " " " "	" " " " " " " " " "	
{ Woburn,	47	1,200	" " " " " " " " " "	22 nights,	{ All lights, 684.21 per month.
	284	25	" " " " " " " " " "	22 nights,	
Worcester,	335	2,000	All night,	Every night,	{ 40 cents per night.
	12	65	All night,	Every night,	

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1892:—

NAME OF COMPANY.	Price for Commercial Lights.
Abington & Rock-land, . . .	One cent per 16 candle lamp hour; 10 per cent. discount for prompt payment, customers pay for wiring and renewals.
Adams, . . .	For 17 c. p. incandescent lights for business places open every night until 11 p.m., \$13.00 each per year; open 6 nights per week, \$12.00; open 4 nights per week, \$9.00; renewals free; wiring in stores and offices free, in dwellings at cost.
Amesbury, . . .	Arc lights, 3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year. Incandescent lights, 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Wiring at owners' expense. All lamps at consumers' expense.
Amherst, . . .	Incandescent lights, one cent per hour, 16 c. p. lamps by meter; dwelling house wiring at cost; commercial wiring free; renewals at cost.
Andover, . . .	Incandescent lights until 9 p.m., 3 nights per week for 10 months and one night for 2 months, \$8.14 per year; 5 nights per week until 8.30 and one night to 10 P. M., \$10.00 per year. Wiring, stores, free. All other places from \$2.50 to \$5.00 per outlet; renewals or contract lights free; customers pay for metered lights renewals.
Athol, . . .	Arc lights, \$75.00 per year. Run only where street lights are used.
Beverly, . . .	Arc lights, 50 cents per night. Incandescent lights, 16 c. p.; 7 nights per week, \$1.16 $\frac{2}{3}$ per month; 6 nights per week, \$1.00 each per month; 4 nights per week, 87 $\frac{1}{2}$ cents each per month; 3 nights per week, 82 cents. Customers pay for wiring and renewals.
Blue Hill (Canton),	Incandescent lights, one cent per ampere hour by meter; \$10.00 per year per light by contract. Wiring, \$2.00 and \$2.75 per light; lamp renewals, 70 cents each.
Boston, . . .	Arc lights under contracts, 1 lamp for 12 mos., 75 cents; for 6 mos., 80 cents; for 3 mos., 90 cents; 2 lamps for 12 mos., each 70 cents; for 6 mos., each 75 cents; for 3 mos., each 85 cents; 3 or 4 lamps for 12 mos., each 65 cents; for 6 mos., each 70 cents; for 3 mos., each 80 cents; 5 to 7 lamps for 12 mos., each 60 cents; for 6 mos., each 65 cents; for 3 mos., each 75 cents per day; 8 or 9 lamps for 12 mos., each 55 cents; for 6 mos., each 60 cents; for 3 mos., each 70 cents; 10 lamps for 12 mos., each 50 cents; for 6 mos., each 55 cents; for 3 mos., each 65 cents per day. Incandescent lights under contracts, 125 c. p. for 12 mos., each lamp 50 cents per day; 65 c. p. for 12 mos., 30 cents per day; 32 c. p. for 12 mos., 20 cents per day; 16 c. p. 1 cent per hour by meter. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer.
Bridgewater, . . .	Incandescent lights, 1 cent per ampere hour or \$10.00 per year for 16 c. p. lamps; wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free.

NAME OF COMPANY.	Price for Commercial Lights.
Brookline, . . .	Arc lights, \$65.00 to \$100.00 per year according to hours burnt. Incandescent lights, \$1.00 to \$1.50 per mo., 16 c. p. lamps, according to hours burnt, and $1\frac{1}{4}$ cents per hour by meter.
Cambridge, . . .	Arc lights, 6 days per week to 10 P.M., \$100.00 per year per lamp; 7 days per week, \$120.00; 6 days per week to 12 P.M., \$120.00 per year; 7 days per week, \$140.00. Incandescent lights, 20 c. p., yearly contract, 1 lamp \$10.00, 5 lamps \$9.50, 10 lamps \$9.00, 15 lamps \$8.50, 20 lamps \$8.00 each; 32 c. p., \$24.00 to \$30.00; 65 c. p., \$40.00 to \$48.00; 16 c. p., \$10.00 per year; $16\frac{2}{3}$ per 1,000 watts by meter. Consumers pay for lamps and renewals.
Charlestown, . . .	Arc lights, 50 cents per night. Incandescent lights, 50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night. Lamp renewals free.
Chelsea, . . .	Arc lights, 40 cents per lamp per night until 12 P.M., 25 cents until 6.30 P.M. Incandescent lights, 16 c. p., \$1.25 per mo. for stores. By meter $1\frac{1}{4}$ cents per hour. Renewals, 65 cents each.
Citizens' (Wakefield),	Incandescent lights, 1 cent per hour, 16 c. p. lamps by meter. \$1.00 per month by contract for 16 c. p. lamps; \$1.75 for 32 c. p. lamps. Wiring, \$2.00 per lamp for cleat work; over 10 lamps \$2.00 per lamp; do no concealed work. Renewals, 60 cents for 16 c. p. lamps, 75 cents for 32 c. p. Arc lights, 7 nights per week, \$108.00 per year; 6 nights, \$96.00; 5 nights, \$84.00; 4 nights, \$72.00.
Clinton, . . .	Arc lights, 1 light, \$8.33 per mo.; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. Incandescent lights, \$1.00 per light per month, meter rates $1\frac{1}{4}$ cents per hour, with special rates to large consumers. Wiring and renewals free.
Cohasset, . . .	Incandescent lights, contract rates for each customer; customers pay for renewals.
Cottage City, . . .	Arc lights, \$50.00 per season of 90 days.
Dedham, . . .	Arc lights, \$70.00 per year. Incandescent lights on contracts based on \$10.00 per lamp per year until 10 P.M.; by meter, 20 cents per 1,000 watt hours.
Edison (Boston), . . .	Incandescent lights, 1 cent per hour, 16 c. p. lamp by meter. Lamp renewals free; inside wiring charged to customer.
Edison (Brockton), . . .	Arc lights, 4 nights per week, each lamp \$9.00 per month; 7 nights, \$10.00. Incandescent lights, \$0.015 per 16 c. p. lamp hour by meter. Lamp renewals free.
Edison (Fall River),	Incandescent lights, 1 and $1\frac{1}{4}$ cents per 16 c. p. lamp hour by meter. Inside wiring at net cost; renewals free.
Edison (Lawrence), . . .	Arc lights, every night till midnight, \$10.00 per mo; 6 nights per week, \$8.00; 4 nights, \$7.50, 3 nights, \$6.00. Incandescent lights, 1 cent per 16 c. p. lamp hour by meter, less 5 per cent. for prompt payment. Renewals free.
Fall River, . . .	Arc lights, 1 to 4 lights, each, \$8.00 per mo., 5 to 8, each, \$7.00, 9, \$60.00, 10, \$65.00, 11, \$70.00, 12 to 15, each, \$6.25, 16 or more, each, \$6.00 per mo. Incandescent lights, 20 cents per 1,000 watt hours by meter. Renewals free.
Fitchburg, . . .	Arc lights, 3 nights per week, 1 to 4 lights, \$10.00 each light per mo., 5 to 9 lights, \$9.00 per mo., 10 or more, \$8.00; 4 nights per week, 1 light, \$10.50; 2 to 4, \$10.00 each; 5 to 9, \$9.00; 10 or more, \$8.00; 5 nights, 1 light, \$11.00; 2 to 4, \$10.00; 5 to 9, \$9.00; 10 or more, \$8.00; 6 nights, 1 light, \$12.00; 2 to 4, \$11.00; 5 to 9, \$10.00; 10 or more, \$9.00; 7 nights, 1 light, \$13.00; 2 to 4, \$12.00; 5 to 9, \$11.00; 10 or more, \$10.00. Incandescent lights, per meter, stores, 25 cents per 1,000 watt hours, residences, 30 cents. All lamps paid for.

NAME OF COMPANY.	Price for Commercial Lights.
Framingham, . . .	Arc lights, \$72.00 per year; if only 2 lights, \$34.00 each; if only 1 light, \$96.00. Incandescent lights, by meter, 1 cent per lamp hour; by contract, \$1.25 each per month if 3 lights or less; if more than 3, \$1.00 each; 12 lights for \$10.00 per month. Larger number by contract. Wiring in stores, \$1.50 per lamp, houses at cost. Renewals free.
Franklin (Turner's Falls), . . .	Incandescent lights, 4 nights in the week to 9 P.M., \$7.00 per year; 6 nights in the week to 11 P.M., \$10.00. Wiring and renewals free.
Gardner, . . .	Arc lights, for yearly contract, 6 nights per week, \$77.78; 5 nights, \$66.67; 4 nights, \$55.55. Incandescent lights, 25 cents per 1,000 watt hours; by contract, \$0.0122 per lamp hour. Shops, mills and factories, 50 cents per 1,000 watt hours, or by contract \$0.0225 per lamp hour. Discount of 10 per cent. on all bills if paid on or before the tenth of the month. Lamp renewals free to meter customers, at cost to others.
Gloucester, . . .	Arc lights, 1 lamp, \$9.00 per mo.; 2 lamps, \$8.50 each; more than 2, \$8.00 per month each. Incandescent lights, 5 nights per week to 7 P.M., and 1 night to midnight, 16 c. p. 75 cents per lamp per mo., 65 c. p. \$3.00 per mo.; 5 nights to 9 P.M., and 1 night to midnight, 16 c. p., \$1.00, 65 c. p., \$3.50; 7 nights to midnight, 16 c. p., \$1.25, 65 c. p., \$4.00 per lamp per mo. Rates by meter, 18 cents per 1,000 watt hours. Wiring at cost; renewals free.
Great Barrington, . . .	Arc lights, 25 cents per night. Incandescent lights, 16 c. p., \$10.00 per lamp per year by contract; by meter, 1 cent per ampere hour. Renewals free.
Greenfield, . . .	Arc lights, averaging 15 hours per week, \$65.00 per lamp per year. Incandescent lights, metered lights at 1 cent per 16 c. p. lamp hour; contract rates, \$6.00 to \$20.00 per lamp per year, based on 1 cent per hour and estimated hours of consumption. Lamp renewals free.
Haverhill, . . .	Arc lights, 50 cents per night. Incandescent lights, \$1.25 per mo. Wiring and renewals free.
Holyoke, . . .	Arc lights, 6 nights per week, \$100.00 each per year; 4 nights, \$75.00; 3 nights, \$70.00. Incandescent lights by meter or contract, $1\frac{1}{4}$ cents per hour for 16 c. p. lamp; discounts 5 per cent. on contract lights in stores and shops, on metered lights; 25 per cent. for dwellings and small bills; 33 per cent for hotels, and for large consumption. Arc wiring free; incandescent renewals at cost.
Hudson, . . .	Arc lights, \$6.25 per mo. Incandescent lights, by contract, 50 cents to \$1.00 per mo.; by meter, 1 cent per hour. Renewals free; customer pays for wiring.
Hyde Park, . . .	Arc lights, \$70.00 per year. Incandescent lights, \$10.00 each, per year until 10 P.M.; 20 cents per 1,000 watt hours by meter.
Lawrence, . . .	Arc lights, 3 nights per week, \$6.00 per lamp per mo.; 6 nights, \$8.00; 7 nights, \$10.00. Wiring free.
Lee, . . .	Incandescent lights, stores, 20 c. p., \$9.00 per year till 10 P.M.; \$11.00 till 12 P.M.; 32 c. p., \$18.00 till 10 P.M.; \$22.00 till 12 P.M.; 65 c. p., \$38.00 till 10 P.M.; \$42.00 till 12 P.M. Ten per cent. advance for seven days of the week. Meter rates, residences, 20 cents per 1,000 watt hours; halls and churches, 30 cents. Wiring \$3.00 per light; renewals free.
Leicester, . . .	Incandescent lights, \$10.00 per lamp per year; 5 per cent. discount for all lamps when number is 5 or more. In houses, for hall light, \$7.50 per year; balance of house graduated to this. Wiring and renewals paid by customer.

NAME OF COMPANY.	Price for Commercial Lights.
Leominster, . . .	Arc lights, \$75.00 per year. Incandescent lights until 10 o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00; by meter, 20 cents per 1,000 watt hours. Renewals 65 cents each.
Lowell, . . .	Arc lights, \$10.00 per lamp per month, burned every night, 50 cents per lamp per night, burned 3 or 4 nights per week; \$8.41 per lamp per month on yearly contracts, part burned outside stores every night, part inside 3 nights a week. Incandescent lights, \$1.00 per lamp per mo. for contract lights, 16 cents per 1,000 watts by meter. Wiring at cost, renewals free.
Lynn, . . .	Arc lights, 4 nights to 6 30; 1 night to 11; and 1 night to 12 P.M., each week, \$7.50 per lamp per mo.; 5 nights to 11, and 1 night to 12 P.M. each week, \$10.00; if burned Sunday night also, \$11.00 per mo. Incandescent lamps, \$1.00 to \$1.25 per lamp per mo.; by meter, 20 cents per 1,000 watt hours. Renewals free, on contract lights only.
Malden, . . .	Arc lights, \$10.00 per mo. Incandescent lights, \$1.00 per mo. for 16 c. p. lamps; for contract lights, 1½ cents per 16 c. p. lamp hour by meter. Lamps and renewals for contract lights free. For metered lights no free renewals.
Marlborough, . . .	Arc lights, every night, 1 light, \$8.50 per mo.; 2 or more lights, \$7.50 each; 3 nights per week, 1 light, \$7.50 per mo.; 2 or more lights, \$5.00 each. Incandescent lights, 16 c. p., stores closing 3 nights a week at 6 P.M., \$10.00 per year; 6 nights per week burning until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00. Wiring and renewals free.
Middleborough, . . .	Incandescent lights, \$10.00 per lamp per year. Wiring and renewals at cost.
Milford, . . .	Arc lights, outside, every night, April to October, \$6.67 per lamp per mo.; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per mo.; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.50. For 4 nights per week, 1 lamp \$6.00; 2 lamps, \$10.75; 3 lamps, \$16.00; 4 lamps, \$20.00. For 3 nights per week, 1 lamp, \$5.50; 2 lamps, \$10.00; 3 lamps, \$15.00; 4 lamps, \$18.00. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50. 4 nights per week, 1 lamp, \$9.75; 2 lamps, \$17.00; 3 lamps, \$24.00; 4 lamps, \$31.00. 3 nights per week, 1 lamp, \$9.50; 2 lamps, \$15.00; 3 lamps, \$22.50; 4 lamps, \$28.00. Transient lights, 75 cents per light per night. Incandescent lights by meter, 1½ cents per lamp hour. On contract, 16 c. p. lamps burning every night until 11 P.M., \$1.25, until 9 P.M., \$1.00. If burnt 4 evenings per week, \$1.00 per mo.; 3 evenings, 90 cents if as many as 3 lights are used. For 5 or more lights, wiring and renewals free; other wiring and renewals paid. For 10 or 15 lights, 1 consumer, 10 per cent. discount; more than 15, 15 per cent. discount. Factory lighting, from 4 to 6 P.M., 65 cents per lamp per month.
Millbury, . . .	Incandescent lights, 50 cents per candle per year. Wiring at cost. Renewals free for commercial lamps; domestic lamps 80 cents each. Arc lights \$80.00 per year.
Milton, . . .	Incandescent lights, 1 cent per hour by meter for each 16 c. p. lamp. Contract lights, 16 c. p., \$10.00 per year; 25 c. p., \$18.00. Renewals, 50 cents per lamp.
Nantucket, . . .	Arc lights, \$10.00 each per month. Incandescent, 16 c. p. \$10.00 each per year. Wiring and renewals paid by customers.

NAME OF COMPANY.	Price for Commercial Lights.
Natick, . . .	Arc lights, 1st light, \$8 00, 2d light, \$7 00, 3d light, \$6.00 per month. Incandescent lights, first three, \$1.20 per mo. each; second three, \$1 00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each. Wiring and renewals, free.
New Bedford, . .	Arc lights, about 5 cents per hour, and rent of lamp at \$10 00 per year. Incandescent lights, 1 cent per 16 c. p. lamp hour. Discounts, bills \$8.00 per month and under, 5 per cent; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20 00, 25 per cent. for prompt payment. Wiring, by contract. Lamps and renewals free.
Newburyport, . .	Arc lights, 4 to 7 nights per week, 1 light, \$10.00 per mo.; 2 lights, \$9.00 each; 3 or more, \$8 00 each; 1 to 3 nights per week, 1 light, \$7 00 per mo.; 2 lights, \$6.25 each; 3 or more, \$5 67 each. Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per mo.; 2 lights, \$4.75 each; 3 lights, \$4 50 each; 4 lights, \$4 25 each; 5 or more, \$4.00 each. 1 to 3 nights per week, 1 light, \$3.50 per mo.; 2 lights, \$3 37½ each; 3 lights, \$3 25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamp, 4 to 7 nights per week, \$1 25 each per mo.; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2 00 each per mo.; 1 to 3 nights per week, \$1.60. 8 per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals at consumers' expense.
Newton, . . .	Incandescent lights, by contract, \$1.00 per mo.; by meter, 25 cents per 1,000 watt hours. Discount of 10 per cent. if consumption equals 100,000 feet of gas per year. Renewals at customers' expense; 70 cents for 16 c. p.; \$1.00 for 32 c. p.
North Adams, . .	Arc lights, single lamp, 40 cents per night; 2 lamps, 36 cents each; 3 at 34 cents each; 4 or more at 32 cents each. Incandescent lights, \$1 00 per mo. for 6 nights per week; 83½ cents per mo. for 4 nights per week. Renewals free.
Northampton, . .	Arc lights, \$75.00 per year every night till 10 P.M.; \$100 00 till midnight; \$60 00 for one night a week till 10 P.M. Incandescent lamps, 16 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$8 00 each per year; 6 nights until 9 P.M., \$10.00; until 10 P.M., \$12 00; until 11 P.M., \$14 00; until midnight, \$16.00; 7 nights until 10 P.M., \$13 00; until 11 P.M., \$15; until midnight, \$17.00; all night, \$20 00. 10 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$7 00 each per year; 6 nights until 9 P.M., \$8 00; until 10 P.M., \$9.00; until 11 P.M., \$10 00; until midnight, \$12 00; 7 nights until 10 P.M., \$10.00; until 11 P.M., \$11.00; until midnight, \$13.00; all night, \$15 00; 20 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$10.00 each per year; 6 nights until 9 P.M., \$12.00; until 10 P.M., \$15.00; until 11 P.M., \$18.00; until midnight, \$20.00; 7 nights until 10 P.M., \$16.00; until 11 P.M., \$20.00; until midnight, \$21.00; all night, \$25.00; 25 per cent. added to these rates when less than 3 lights are used. By meter, 1 cent a lamp hour. Wiring and lamps on meter at consumers' cost; other lamp renewals free.
North Attleborough,	Arc lights, \$8.00 per lamp per mo., 6 nights per week; \$9.00, every night. Incandescent 20 c. p. lamps, \$1.25; 25 c. p., \$1.50; 32 c. p., \$2 00; 50 c. p., \$3 00; 65 c. p., \$4 00 each per month. Renewals and wiring paid by consumers.
North Shore (Revere),	Arc lights, \$80.00 per year. Summer rates, 55 cents per night per light. Incandescent lights; by contract, \$10.00 per year until 10 P.M.; by meter, 20 cents to yearly and

NAME OF COMPANY.	Price for Commercial Lights.
North Shore (Revere),	30 cents to summer customers per 1,000 watt hours. Renewals, 80 cents each, with rebate of 5 cents for old lamps. Wiring paid by customers.
Orange, . . .	Incandescent lights, 16 c. p., 4 nights a week, \$9.00 a year; 6 or 7 nights a week, \$10.00 a year; 20 c. p., 4 nights a week, \$10.00 a year; 6 or 7 nights a week, \$12.00 a year. Wiring at cost. A charge for renewals.
Palmer, . . .	Arc lights, \$80.00 per year. Incandescent lights, \$10.00 per year till 10 p. m. Store, wiring and renewals free; house, wiring at cost and renewals 75 cents each.
Pittsfield, . . .	Arc lights, until 6 p. m. 3 nights per week, and until 9 p. m. 3 nights, 1 lamp, \$84.00 per year, 2 or more lamps, \$72.00 each; same service as above from April 1st to September 1st, 1 lamp, \$25.00, 2 lamps, \$24.00 each; from September 1st to April 1st, 1 lamp, \$65.00, 2 lamps, \$60.00 each. Until 9 p. m. 6 nights a week, 1 lamp \$120.00 per year, 2 lamps \$108.00. Same service from April 1st to September 1st, 1 lamp \$40.00, 2 or more lamps \$36.00; September 1st to April 1st, 1 lamp \$84.00, 2 lamps \$76.00. Incandescent lights, by meter, 250 ampere hours or less, 1 2-10 cents per hour; 250 to 500, 1 1-10 cents; 500 to 1,500, 1 cent; 1,500 to 2,500, 9-10 cents; 2,500 to 3,500, 8-10 cents; 3,500 or more, 7-10 cents.
Plymouth, . . .	Arc lights, 30 cents per lamp per night. Incandescent lights, four nights per week to 10 p. m., 80 cents per lamp per month; other lights to 10 p. m. 90 cents, to midnight \$1.00, all night \$1.50; these rates for 16 c. p. lamps, proportional rates for higher candle powers. Meter rates, 20 cents per 1,000 watt hours for residences, 30 cents per 1,000 watt hours in other cases. Meter rentals \$2.00 to \$4.00 per year. Renewals 60 cents each.
Quincy, . . .	Incandescent lights, \$1.00 per mo., 16 c. p. lamp. Renewals for stores furnished by company; houses, by consumers. Arc lights \$87.00 per year, moon schedule.
Salem, . . .	Arc lights, every evening except Sunday, \$12.00 per month; incandescent lights, 16 c. p., one cent per hour by meter. Contract lights, 16 c. p. lamps, \$1.00 per lamp per month; without renewals \$1.25 per month, renewals free. Renewals, 60 cents each.
Somerville, . . .	Arc lights, \$125.00 per year for drug stores. \$80.00 for grocery stores. Incandescent lights, meter rates, 20 cents per 1,000 watt hours; consumers pay for renewals.
Southbridge, . . .	Arc lights, single lamp, \$80.00 per year for drug stores, \$70.00 elsewhere; 2 lamps, 10 per cent. discount; 3, 15 per cent. discount. Incandescent lights, \$10.00 per year for one 16 c. p. lamp, \$50.00 for six. Renewals free.
South Hadley Falls,	Incandescent lights, 6 nights per week till 6 30 p. m., \$6.00 per year; till 6 30 p. m. ordinarily and till 10 p. m. 2 nights per week, \$7.20; till 6 30 p. m. ordinarily and till 10 p. m. 3 nights per week, \$7.80; till 6 30 p. m. ordinarily and till 10 p. m. 4 nights per week, \$8.40; till 9 p. m. 6 nights per week, \$8.40; till 10 p. m. 6 nights per week, \$10.00; till 11 p. m. 6 nights, \$11.00. Prices are for 16 c. p. lamps. Discount of 5 per cent. on bills paid within 5 days. Meter rates 20 cents per 1,000 watt hours. Discount of 5 per cent. if paid within 15 days from date. Wiring and lamp renewals at cost.
Spencer, . . .	Arc lights, 28 54 cents per night.
Stoughton, . . .	Arc lights, \$60.00 per year.
Suburban (Boston), .	Arc lights, 1 lamp 1 night per week, 75 cents, 2 or more nights, 45 cents per night, 2 or more lamps over 2 nights a week, 40 cents, 10 or more lamps 6 nights a week, 35 cents per light per night. Incandescent lights, 1 cent per lamp hour. Renewals free.

NAME OF COMPANY.	Price for Commercial Lights.
Taunton, . . . {	Arc lights, \$8.00 per month. Incandescent lights, \$100 per month.
Union (Franklin), . {	Arc lights, single lamp, 4 nights per week till 10 P.M., \$60 00 per year; till 12 P.M., \$75 00; every night (except Sunday) till 10 P.M., \$75 00 per year; till 12 P.M., \$90 00. Incandescent, 16 c. p. lights, every night till 10 P.M., \$10.00 per lamp per year; till 12 P.M., \$12 00; till daylight, \$18 00; 20 c. p. till 10 P.M., \$12.00 per year; till 12 P.M., \$15 00; till daylight, \$21 00. Above 20 c. p., special rates. By meter, 20 cents per 1,000 watt hours. Wiring and renewals at cost.
United (Springfield), {	Arc lights, 35 cents to 70 cents per lamp per night, based on a rate of eight cents per hour. Incandescent lights. Rates per lamp per year for domestic lighting; 1st lamp, \$9.00; 2d, \$8.00; 3d, \$7 00; 4th, \$6 00; 5th, \$5 00; 6th, \$4 00; 7th, and all others, \$3 00. Rates per lamp per year for business lighting until 6 P.M. ordinarily and 10 P.M. 1 night per week; 10 c. p. lamps, \$5.50 each; 16 c. p., \$7.00; 25 c. p., \$9 25; 50 c. p., \$17 50; 100 c. p., \$33.50; 150 c. p., \$49 00. Until 6 P.M. ordinarily and 10 P.M. 2 nights per week; 10 c. p. lamps, \$6.50 each; 16 c. p., \$8.00; 25 c. p., \$10.75; 50 c. p., \$20 00; 100 c. p., \$38.50; 150 c. p., \$56 00. Until 6 P.M. ordinarily and 10 P.M. 3 nights per week; 10 c. p., lamps, \$7.50 each; 16 c. p., \$9 00; 25 c. p., \$12.00; 50 c. p., \$22 50; 100 c. p., \$43 25; 150 c. p., \$60 00. Until 8 P.M. ordinarily and 12 P.M. 1 night per week; 10 c. p. lamps, \$8 00 each; 16 c. p., \$10.00; 25 c. p., \$13.25; 50 c. p., \$25 00; 100 c. p., \$48 00; 150 c. p., \$70.00. Until 10 P.M. every night; 10 c. p. lamps, \$9.00 each; 16 c. p., \$11.00; 25 c. p., \$14 75; 50 c. p., \$27 50; 100 c. p., \$52 75; 150 c. p., \$77 00. Until 12 P.M. every night; 10 c. p. lamps, \$10.00 each; 16 c. p., \$12.00; 25 c. p., \$16 00; 50 c. p., \$30.00; 100 c. p., \$57.50; 150 c. p., \$84.00. All night and every night; 10 c. p. lamps, \$13.00 each; 16 c. p., \$16.00; 25 c. p., \$21.25; 50 c. p., \$40.00; 100 c. p., \$76.75; 150 c. p., \$112.00. Renewals free.
Uxbridge and North- bridge, . . . {	Incandescent lights, 16 c. p. lamps, 1 cent per hour by meter; by contract \$10.00 per year. Wiring, \$2.00 per light open, \$3.00 concealed; renewals free.
Waltham, . . . {	Arc lights, 6 or 7 nights per week till 12 P.M., 1 light \$12.50 per mo; 2 lights, \$11.87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10 00; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9 00; 4 lights, \$8.50; 5 lights, \$8.00 each. Discount 20 per cent. from above prices if paid on or before the 15th of the month. Incandescent lights, 16 c. p. 6 or 7 nights per week, \$1.35 per light per mo.; 5 nights per week, \$1.30 each; 4 nights per week, \$1 25 each. Discount 35 cents per light if paid on or before the 15th of the month. 32 c. p., 6 or 7 nights per week, 1 light, \$2.75; 2 lights, \$2 62; 3 lights, \$2 48; 4 lights, \$2.34; 5 lights, \$2 20; 4 or 5 nights per week, 1 light, \$2.50; 2 lights, \$2.38; 3 lights, \$2 25; 4 lights, \$2.12; 5 lights, \$2.00 each; 65 c. p., 6 or 7 nights per week, 1 light, \$5.00; 2 lights, \$4.75; 3 lights, \$4.50; 4 lights, \$4.25; 5 lights, \$4.00; 4 or 5 nights per week, 1 light, \$4.50; 2 lights, \$4.28; 3 lights, \$4.05; 4 lights, \$3 83; 5 lights, \$3.60 each. Discount 10 per cent. from these prices if paid on or before the 15th of the month. Rates by meter 1 cent per 16 c. p. lamp hour. Lamp renewals at expense of consumer.
Walworth (Boston), {	Arc lights, 50 cents per day. Incandescent lights, 16½ cents per 1,000 watt hours; special rates to large consumers. Lamp renewals free.

NAME OF COMPANY.	Price for Commercial Lights.
Ware, . . .	Arc lights, \$6.00 per mo. Incandescent lights, 6 nights per week until 10 P.M., \$1.00 per mo.; until 9 P.M., 83 cents per mo.; 3 nights per week until 10 P.M., 67 cents per mo.; by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals at one-half cost.
Webster, . . .	Arc lights, single light, \$80.00 per year; 2 lamps, \$72 00; 3 lamps, \$68.00; 5 or more, \$60.00 each per year. Incandescent lights, 1 light until 12 P.M., \$10.00 per year; 5 lights, 5 per cent. off; 10 lights or more, 10 per cent. off. Wiring, stores, free; houses at cost; renewals free.
Westborough, . . .	Arc lights, \$80.00 per year. Incandescent lights; by contract, \$7.50 per year for 16 c. p. lamp; \$9.00 for 20 c. p. lamp; by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals 75 cents each.
Westfield, . . .	Arc lights, \$100 00 per year payable monthly. A discount of 10 per cent. is made for each week-day night on which the lamp is not burned after 6 P.M. Incandescent lights, for 1 16 c. p. lamp every night until 11 P.M., \$1.25 per mo.; every night except Sunday until 11 P.M., \$1.15; 5 nights until 9 P.M., 1 night until 11 P.M., \$1.00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per mo; 10 c. p. lamps, 25 per cent less than above rates; 20 c p lamps, 20 per cent more than above rates. Exposed wiring free; lamps and renewals at consumers' expense.
Weymouth, . . .	Incandescent lights, 16 c p. lamps, 7 nights per week, \$10 00 per year; 6 nights, \$9 50; 5 nights, \$9.00; 4 nights, \$8 50. Wiring, \$3.00 per light for concealed work, \$2.00 for cleat work; renewals, 16 c. p. lamps, 65 cents each, with rebate of 5 cents for lamp bases.
Whitman, . . .	Arc lights, 4 nights per week until 10 P.M., \$60 00 per year; until midnight, \$75.00; 6 nights per week until 10 P.M., \$75 00; until midnight, \$90.00. Incandescent lights, 16 c p. until 10 P.M., 90 cents per lamp per month; until midnight, \$12.00; until daylight, \$18.00 per year; 20 c. p. lamps until 10 P.M., \$12 00; until midnight, \$15.00; until daylight, \$21 00. Renewals at customers' expense.
Winchendon, . . .	Arc lights, 4 nights per week until 10 P.M., \$60 00 per year; until midnight, \$75 00; 6 nights per week until 10 P.M., \$75 00; until midnight, \$90.00. Incandescent lights, 16 c p. until 10 P.M., \$10.00 per lamp per year; until midnight, \$12 00; until daylight, \$18.00. 20 c. p. lamps until 10 P.M., \$12.00; until midnight, \$15 00; until daylight, \$21.00; above 20 c. p., special rates. By meter for residences, 20 cents per 1,000 watt hours, in other cases 30 cents per 1,000 watt hours. Meter rental, 25 light meter, \$2 00 per year; 50 light, \$2 50; 100 light, \$4.00. Wiring at cost. Lamp renewals, 65 cents each.
Woburn, . . .	Arc lights, 7 nights per week, \$9.00 per mo.; 6 nights, \$8.00; 5 nights, \$7.00; 4 nights or less, \$6.00. Incandescent lights, 6 or 7 nights per week, \$12 00 per year; 5 nights, \$11.00; 4 nights or less, \$10.00. Renewals free; wiring at from \$1.50 to \$3.25 per outlet.
Worcester, . . .	Arc lights, 1 light for 4 mos. daily, 70 cents per light; for 8 mos. daily, and Saturdays for 12 mos., 60 cents per light; 2 lights for 4 mos. daily, 65 cents; for 8 mos. daily, and Saturdays for 12 mos., 55 cents each per night; 3 lights for 4 mos. daily, 60 cents each per night; for 8 mos. daily, and Saturdays for 12 mos., 50 cents each per night. One or more lights every night in the year, 50 cents each. Incandescent lights, 6 nights per week, until 9 P.M., \$1.00 per lamp per mo.; until 10 30 P.M., \$1 25 per mo.; until 11 30 P.M., \$1 50 per mo.; 7 nights per week, until 10 30 P.M., \$1 50 per mo.; until 12 P.M., \$1.75 per mo.; all night, \$2.00 per mo. Renewals free to stores; others at cost.

* CASES PENDING BEFORE THE BOARD, DEC. 31, 1892.

Appeal of the Braintree Electric Light Company from the decision of the selectmen of Braintree, granting permission to A. S. Morrison and others to run wires over certain streets in Braintree.

Appeals of the Randolph and Holbrook Electric Company, and of Edward H. Galligan and others, from the decision of the selectmen of Randolph, granting permission to the Randolph and Holbrook Light and Power Company to erect poles and wires in the streets of Randolph.

Appeal of the Bristol County Electric Company from the decision of the aldermen of Taunton, refusing to grant permission to said company to erect poles and wires in the streets of Taunton.

Appeals of the Boston Electric Light Company and the Edison Electric Illuminating Company from the decision of the aldermen of Boston, granting permission to certain parties to run wires over Summer Street.

Petition of the Natick Gas Light Company for authority to supply electric light.

Appeal of the Lawrence Gas Company from the decision of the selectmen of North Andover, granting permission to the Merrimac Valley Horse Railroad Company to erect poles and maintain electric lights in the streets.

Appeal of the Framingham Gas, Fuel and Power Company from the decision of the selectmen of Framingham, granting permission to the Framingham and Ashland Gas Light Company to lay pipes in the streets.

Appeal of the Worcester Electric Light Company from the decision of the mayor and aldermen of Worcester, granting permission to the Quinsigamond Electric Power and Light Company to erect poles and run wires in the streets of Worcester.

Petition of consumers of the Springfield Gas Light Company for reduction in the price of gas.

Petition of consumers of the East Boston Gas Company for reduction in price of gas.

Petition of consumers of the South Boston Gas Light Company for reduction in price of gas.

Petition of consumers of the Dorchester Gas Light Company for reduction in price of gas.

Petition of consumers of the Roxbury Gas Light Company for reduction in price of gas.

Petition of consumers of the Jamaica Plain Gas Light Company for improvement in quality and reduction in price of gas.

Petition of consumers of the Brookline Gas Light Company for reduction in price of gas.

Appeals of the Edison Electric Illuminating Company, and Boston Electric Light Company, from decision of aldermen of the city of Boston, granting to D. Webster King permission to run electric wires over certain streets in Boston.

Appeal of the Westborough Gas and Electric Company from the decision of the selectmen of Westborough, granting to Henry S. Jackson and others permission to lay gas mains and pipes in the streets of Westborough.

Appeals of the Boston Electric Light Company, and Edison Electric Illuminating Company, from the decision of the aldermen of Boston, granting to the Suburban Light and Power Company permission to maintain electric wires in the streets of Boston.

Petition of consumers of Citizens' Gas Light Company of Reading, South Reading and Stoneham for improvement in quality and reduction in price of gas supplied in Reading.

JAMES W. McDONALD.

FORREST E. BARKER.

CHARLES A. TOWNE.

BOSTON, JAN. 4, 1893.

APPENDICES.

APPENDIX A.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1892.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND ELECTRIC LIGHT. (See ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.)

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$3,585 48
Steam plant,	11,757 96
Electric plant,	6,819 96
Lines, meters, lamps and globes,	9,415 37
Incandescent installation,	1,037 46
Due for electric light and power,	1,483 43
Fuel on hand,	192 50
Carbons on hand,	18 50
Oil and waste on hand,	32 80
Incandescent lamps on hand,	17 30
Globes on hand,	11 50
Other materials on hand,	382 15
Cash on hand,	114 93
Total assets, as per books of the company,	<u>\$34,869 34</u>
Profit and loss balance,	97
	<u>\$34,870 31</u>

LIABILITIES.

Capital stock,	\$8,500 00
Notes payable,	9,450 00
Unpaid bills,	16,920 31
Total liabilities, as per books of the company,	<u>\$34,870 31</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,567 00	
Income from sale of light and power,		\$9,952 65
Balance to profit and loss,	2,385 65	
	<u>\$9,952 65</u>	<u>\$9,952 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$2,105 23	
Balance of electric manufacturing account,		\$2,385 65
Other items of income,		32 62
Interest paid,	314 01	
Balance June 30, 1892,		97
	<u>\$2,419 24</u>	<u>\$2,419 24</u>

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$20,049 35
Machinery and manufacturing appliances,	6,002 05
Meters,	1,350 74
Due for gas,	531 21
Coke on hand,	300 00
Tar on hand,	269 50
Enrichers on hand,	412 50
Gas lamps,	478 82
Sundry accounts due the company,	6,138 19
Office furniture,	392 53
Cash on hand,	660 08

Total assets, as per books of the company, \$36,584 97

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	4 39

Total liabilities, as per books of the company, \$17,304 39

Profit and loss balance, 19,280 58

\$36,584 97

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,592 51	
Income from sale of gas,		\$10,932 54
residuals,		1,290 66
Balance to profit and loss,	4,630 69	
	<u>\$12,223 20</u>	<u>\$12,223 20</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$20,388 24
Balance of gas manufacturing account,		4,630 69
Rents,		72 00
Dividends declared,	\$3,460 00	
Rebates to stockholders,	2,350 35	
Balance June 30, 1892,	19,280 58	
	<u>\$25,090 93</u>	<u>\$25,090 93</u>

AMESBURY ELECTRIC LIGHT.

(See ELECTRIC LIGHT AND PATENT FLOORING COMPANY.)

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,815 98
Machinery and manufacturing appliances,	40,255 50
Street mains,	16,530 31
Meters,	1,663 31
Due for gas,	882 90
Gas coal on hand,	1,089 50
Enrichers on hand,	80 00
Purifying materials on hand,	25 00
Gas fixtures on hand,	36 18
Office furniture,	80 00
Cash on hand,	2,398 01
Total assets, as per books of the company,	\$67,916 19

LIABILITIES.

Capital stock,	\$60,000 00
Total liabilities, as per books of the company,	\$60,000 00
Profit and loss balance,	7,916 19
	\$67,916 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,255 85	
Income from sale of gas,		\$9,018 26
other sources,		1 00
Balance to profit and loss,	3,763 41	
	\$9,019 26	\$9,019 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$6,844 98
Balance of gas manufacturing account,		3,763 41
Dividends declared,	\$2,400 00	
Other items,	292 20	
Balance June 30, 1892,	7,916 19	
	\$10,608 39	\$10,608 39

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$635 85
Machinery and manufacturing appliances (gas),	7,978 18
Street mains (gas),	6,615 77
Meters (gas),	1,448 49
Due for gas,	1,043 07
Coke on hand,	20 25
Gas oil,	123 26

Other gas materials on hand,	\$31 50
Gas fixtures on hand,	91 45
Real estate (electric),	1,298 77
Steam plant (electric),	31,966 38
Electric plant,	
Lines, meters, lamps and globes (electric),	
Patent rights,	
Due for electric light and power,	899 13
Fuel on hand (electric light),	113 03
Oil and waste on hand,	42 38
Incandescent lamps on hand,	175 05
Other electric materials on hand,	1,072 79
Sundry accounts due the company,	231 84
Office furniture,	55 15
Cash on hand,	459 20
Insurance,	72 08
Total assets, as per books of the company,	<u>\$54,373 62</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	18,500 00
Unpaid bills,	572 34
Total liabilities, as per books of the company,	44,072 34
Profit and loss balance,	10,301 28
	<u>\$54,373 62</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$2,453 39	
{ electric,	3,656 77	
Income from sale of gas,		\$4,299 04
sale of electric light and power,		4,028 85
other sources, electric,		86 47
Balance to profit and loss, { gas,	1,845 65	
{ electric,	458 55	
	<u>\$8,414 36</u>	<u>\$8,414 36</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$8,212 58
Balance of gas manufacturing account,		1,845 65
Balance of electric manufacturing account,		458 55
Revaluation of real estate,		635 85
Other items of income,		128 76
Interest paid,	\$924 81	
Depreciation,	55 30	
Balance June 30, 1892,	10,301 28	
	<u>\$11,281 39</u>	<u>\$11,281 39</u>

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,380 80
Steam plant,	10,387 86
Electric plant,	18,451 98
Lines, meters, lamps and globes,	14,868 04
Due for electric light and power,	814 97
Fuel on hand,	25 00
Carbons on hand,	40 00
Oil and waste on hand,	45 50
Incandescent lamps on hand,	75 00
Globes on hand,	4 00
Other materials on hand,	125 00
Electric fixtures on hand,	53 55
Horses, wagons, etc.,	478 50
Sundry accounts due the company,	477 53
Office furniture,	95 00
Cash on hand,	371 12
Total assets, as per books of the company,	<u>\$58,693 85</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	21,000 00
Notes payable,	4,500 00
Unpaid bills,	1,125 11
Total liabilities, as per books of the company,	<u>\$56,625 11</u>
Profit and loss balance,	2,068 74
	<u>\$58,693 85</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,023 56	
Income from sale of light and power,		\$9,132 75
Balance to profit and loss,	109 19	
	<u>\$9,132 75</u>	<u>\$9,132 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$2,017 68
Balance of jobbing account,		1,090 59
Balance of electric manufacturing account,		109 19
Interest received,		111 65
Rents,		58 33
Other items of income,		50 00
Interest paid,	\$840 28	
Construction charged off,	528 42	
Balance June 30, 1892,	2,068 74	
	<u>\$3,437 44</u>	<u>\$3,437 44</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	34,000 00
Due for gas,	3,274 47
Gas coal on hand,	876 95
Cash on hand,	4,775 53
Total assets, as per books of the company,	<u>\$78,926 95</u>

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid dividends,	744 00
Total liabilities, as per books of the company,	<u>\$70,744 00</u>
Profit and loss balance,	8,182 95
	<u>\$78,926 95</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,692 42	
Income from sale of gas,		\$16,405 47
residuals,		880 50
other sources,		4 00
Balance to profit and loss,	5,597 55	
	<u>\$17,289 97</u>	<u>\$17,289 97</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$6,891 10
Balance of gas manufacturing account,		5,597 55
Dividends declared,	\$4,200 00	
Construction charged off,	105 70	
Balance June 30, 1892,	8,182 95	
	<u>\$12,488 65</u>	<u>\$12,488 65</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	}		
Machinery and manufacturing appliances,			
Street mains (gas),			
Meters (gas),			
Due for gas,			420 55
Gas coal on hand,			180 00
Enrichers on hand,			120 00
Other gas materials on hand,			75 00
Real estate (electric),	}		
Steam plant (electric),			
Electric plant,			
Lines, meters, lamps and globes (electric),			
Patent rights,			13,630 07

Due for electric light and power,	\$299 58
Fuel on hand (electric light),	45 00
Carbons on hand,	35 00
Oil and waste on hand,	5 00
Other electric materials on hand,	150 00
Cash on hand,	182 49
Total assets, as per books of the company,	<u>\$61,158 76</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	25,000 00
Notes payable,	4,115 00
Unpaid bills,	4,818 58
Total liabilities, as per books of the company,	<u>\$58,933 58</u>
Profit and loss balance,	2,225 18
	<u>\$61,158 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$5,254 77	
{ electric,	3,032 44	
Income from sale of gas,		\$7,227 17
sale of electric light and power,		3,414 88
Balance to profit and loss, { gas,	1,972 40	
{ electric,	382 44	
	<u>\$10,642 05</u>	<u>\$10,642 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$1,972 40
Balance of electric manufacturing account,		382 44
Revaluation of supplies,		610 00
Interest paid,	\$739 66	
Balance June 30, 1892,	2,225 18	
	<u>\$2,964 84</u>	<u>\$2,964 84</u>

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$12,136 05
Machinery and manufacturing appliances,	25,063 32
Street mains,	10,576 89
Meters,	2,055 59
Due for gas,	2,271 62
Gas coal on hand,	2,757 15
Coke on hand,	24 00
Tar on hand,	593 75
Purifying materials on hand,	10 00
Other materials on hand,	222 18
Stoves and lamps on hand,	295 61
Sundry accounts due the company,	251 01
Office furniture,	131 20
Cash on hand,	1,526 83
Total assets, as per books of the company,	<u>\$57,915 20</u>

LIABILITIES.

Capital stock,	\$46,400 00
Total liabilities, as per books of the company,	\$46,400 00
Profit and loss balance,	11,515 20
	<u>\$57,915 20</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,999 61	
Income from sale of gas,		\$15,225 40
residuals,		2,044 78
other sources,		3 60
Balance to profit and loss,	7,274 17	
	<u>\$17,273 78</u>	<u>\$17,273 78</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$9,905 33
Balance of gas manufacturing account,		7,274 17
Interest received,		27 18
Dividends declared,	\$4,640 00	
Construction charged off,	1,000 00	
Depreciation,	51 48	
Balance June 30, 1892,	11,515 20	
	<u>\$17,206 68</u>	<u>\$17,206 68</u>

BAY STATE GAS COMPANY.

ASSETS.

Real estate, . . . . .	}	. . . . .	\$4,950,000 00
Machinery and manufacturing appliances,			
Street mains,			
Meters,			1,761 10
Due for gas,			11,825 22
Gas coal on hand,			22,358 76
Coke on hand,			62 80
Tar on hand,			364 65
Enrichers on hand,			12,791 09
Purifying materials on hand,			2,481 67
Other materials on hand,			6,840 36
Gas on hand,			1,587 00
Works improvement,			73,391 83
Horses, wagons, etc.,			790 50
Sundry accounts due the company,			64 76
Cash on hand,			6,686 70
Notes receivable,			9,000 00
Investments,			25,000 00
Total assets, as per books of the company,			<u>\$5,125,006 44</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	4,507,000 00
Unpaid bills,	78,190 68
Amount due from the company, not included above,	33,999 47
Total liabilities, as per books of the company,	<u>\$5,119,190 15</u>
Profit and loss balance,	5,816 29
	<u>\$5,125,006 44</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$318,837 90	
Income from sale of gas,		\$770,290 83
residuals,		469 63
Balance to profit and loss,	451,922 56	
	<u>\$770,760 46</u>	<u>\$770,760 46</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$29,033 48
Balance of gas manufacturing account,		451,922 56
Interest received,		1,860 25
Dividends declared,	\$45,000 00	
Interest paid,	432,000 00	
Balance June 30, 1892,	5,816 29	
	<u>\$482,816 29</u>	<u>\$482,816 29</u>

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$23,000 00
Machinery and manufacturing appliances (gas),	8,207 84
Street mains (gas),	15,073 45
Meters (gas),	3,839 41
Due for gas,	3,653 84
Gas coal on hand,	50 00
Coke on hand,	64
Tar on hand,	440 00
Enrichers on hand,	18 00
Other gas materials on hand,	350 31
Stoves on hand,	24 13
Gas fixtures, and Lungren lamps,	514 62
Real estate (electric),	16,994 47
Steam plant (electric),	52,755 21
Electric plant,	
Lines, meters, lamps and globes (electric), }	
Due for electric light and power,	1,192 18
Carbons on hand,	40 00
Oil and waste on hand,	14 50
Incandescent lamps on hand,	11 20
Globes on hand,	6 00
Sundry accounts due the company,	315 94
Office furniture,	520 13
Cash on hand,	3,245 81
Investments,	1,000 00
Total assets, as per books of the company,	<u>\$131,267 68</u>

LIABILITIES.

Capital stock,	\$92,000 00
Bonds issued,	11,800 00
Notes payable,	4,500 00
Unpaid bills,	1,026 72
Total liabilities, as per books of the company,	<u>\$109,326 72</u>
Profit and loss balance,	21,940 96
	<u>\$131,267 68</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$8,542 53	
{ electric,	6,359 64	
Income from sale of gas,		\$15,005 06
residuals,		1,492 97
sale of electric light and power,		10,551 75
other sources (gas),		78 31
other sources (electric),		59 49
Balance to profit and loss, { gas,	8,033 81	
{ electric,	4,251 60	
	<hr/>	<hr/>
	\$27,187 58	\$27,187 58

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$15,793 26
Balance of gas manufacturing account,		8,033 81
Balance of electric manufacturing account,		4,251 60
Interest received,		220 38
Rents,		99 00
Dividends declared,	\$5,040 00	
Interest paid,	1,400 90	
Other items,	16 19	
Balance June 30, 1892,	21,940 96	
	<hr/>	<hr/>
	\$28,398 05	\$28,398 05

BLUE HILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,742 40
Steam plant,	5,451 33
Electric plant,	10,077 52
Lines, meters, lamps and globes,	17,606 50
Due for electric light and power,	225 62
Fuel on hand,	24 50
Carbons on hand,	22 50
Oil and waste on hand,	33 75
Incandescent lamps on hand,	66 00
Globes on hand,	6 00
Horses, wagons, etc.,	300 00
Office furniture,	370 45
Cash on hand,	3 43

Total assets, as per books of the company,	\$37,930 00
Profit and loss balance,	1,286 78
	<hr/>
	\$39,216 78

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	18,000 00
Unpaid bills,	736 78
Interest due but not paid,	480 00

Total liabilities, as per books of the company,	\$39,216 78
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,270 84	
Income from sale of light and power,		\$4,518 78
Balance to profit and loss,	247 94	
	<u>\$4,518 78</u>	<u>\$4,518 78</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$107 17
Balance of electric manufacturing account,		247 94
Jobbing account,	\$681 89	
Interest,	960 00	
Balance June 30, 1892,		1,286 78
	<u>\$1,641 89</u>	<u>\$1,641 89</u>

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$406,931 26
Steam plant,	306,115 00
Electric plant,	349,787 74
Lines, meters, lamps and globes,	869,025 76
Due for electric light and power,	31,880 58
Fuel on hand,	7,178 24
Carbons on hand,	1,486 54
Oil and waste on hand,	96 78
Incandescent lamps on hand,	2,984 48
Globes on hand,	1,328 25
Other materials on hand,	19,747 29
Motors on hand,	3,605 45
Horses, wagons, etc.,	1,153 50
Sundry accounts due the company,	4,904 76
Office furniture,	1,200 00
Cash on hand,	11,261 42
Total assets, as per books of the company,	<u>\$2,018,687 05</u>

LIABILITIES.

Capital stock,	\$1,257,800 00
Bonds issued,	300,000 00
Notes payable,	158,889 26
Unpaid bills,	46,368 10
Interest due but not paid,	6,662 12
Total liabilities, as per books of the company,	<u>\$1,769,719 48</u>
Profit and loss balance,	248,967 57
	<u>\$2,018,687 05</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$341,768 58	
Income from sale of light and power,		\$485,913 86
other sources,		373 85
Balance to profit and loss,	144,519 13	
	<u>\$486,287 71</u>	<u>\$486,287 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$189,218 23
Balance of electric manufacturing account,		144,519 13
Jobbing account,		5,269 73
Rents,		4,775 00
Other items of income,		84 00
Dividends declared,	\$85,292 00	
Interest paid,	24,304 25	
Received under use and occupancy and fire insurance policies,		102,577 77
Loss by fire,	85,180 04	
Other items,	2,700 00	
Balance June 30, 1892,	248,967 57	
	<hr/>	<hr/>
	\$446,443 86	\$446,443 86

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,435,180 77
Machinery and manufacturing appliances,	3,068,092 58
Street mains,	1,929,989 26
Meters,	379,292 05
Due for gas,	131,915 93
Gas coal on hand,	37,254 25
Coke on hand,	11,469 75
Tar on hand,	5,331 90
Enrichers on hand,	2,243 83
Purifying materials on hand,	548 79
Other materials on hand,	42,169 92
Gas on hand,	2,764 80
Ammonia,	443 89
New construction,	13,378 75
Sundry accounts due the company,	98,792 16
Office furniture,	10,703 64
Cash on hand,	108,551 49
Notes receivable,	95,000 00

Total assets, as per books of the company, \$7,373,123 76

LIABILITIES.

Capital stock,	\$2,500,000 00
Bonds issued,	150,000 00
Unpaid bills,	40,361 60
Deposits,	19,614 00
Reserved fund,	295,744 78
Contingent fund,	
Depreciation fund,	
Amounts due from the company, not included above,	10,000 00

Total liabilities, as per books of the company, \$3,015,720 38

Profit and loss balance, 4,357,403 38

\$7,373,123 76

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$1,453,795 23	
Income from sale of gas,		\$1,663,120 34
residuals,		78,624 83
other sources,		912 11
Balance to profit and loss,	288,862 05	
	<u>\$1,742,657 28</u>	<u>\$1,742,657 28</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$4,356,319 67
Balance of gas manufacturing account,		288,862 05
Rents,		19,449 61
Dividends declared,	\$250,000 00	
Rent of mains,	50,000 00	
Interest paid,	7,227 95	
Balance June 30, 1892,	4,357,403 38	
	<u>\$4,664,631 33</u>	<u>\$4,664,631 33</u>

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$2,941 97
Steam plant,	5,272 02
Electric plant,	5,289 25
Lines, meters, lamps and globes,	16,179 59
Due for electric light and power,	199 23
Fuel on hand,	10 00
Carbons on hand,	41 25
Oil and waste on hand,	40 00
Globes on hand,	3 50
Cash on hand,	323 37
Total assets, as per books of the company,	\$30,300 18
Profit and loss balance,	3,275 36
	<u>\$33,575 54</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Unpaid bills,	3,125 54
Interest due but not paid,	450 00
Total liabilities, as per books of the company,	<u>\$33,575 54</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,065 65	
Income from sale of light and power,		\$4,186 08
Balance to profit and loss,		879 57
	<u>\$5,065 65</u>	<u>\$5,065 65</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$1,945 79	
Balance of electric manufacturing account,	879 57	
Interest,	450 00	
Balance June 30, 1892,		\$3,275 36
	<u>\$3,275 36</u>	<u>\$3,275 36</u>

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances, }	
Street mains, }	120,335 46
Meters,	3,313 41
Due for gas,	3,557 02
Gas coal on hand,	1,665 00
Coke on hand,	250 00
Tar on hand,	630 00
Enrichers on hand,	25 00
Purifying materials on hand,	50 00
Other materials on hand,	1,953 92
Stoves on hand,	471 00
Gas fixtures on hand,	79 83
Gas on hand,	25 50
Lamps on hand,	2,276 70
Horses, wagons, etc.,	484 90
Sundry accounts due the company,	906 16
Office furniture,	164 15
Cash on hand,	1,385 87
Investments,	13,041 60

Total assets, as per books of the company,	\$199,615 52
Profit and loss balance,	39,327 76

\$238,943 28

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	15,000 00
Unpaid bills,	18,403 28
Deposits,	40 00
Unpaid dividends,	3,000 00
Interest due but not paid,	2,500 00

Total liabilities, as per books of the company,	\$238,943 28
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$30,053 50	
Income from sale of gas,		\$37,292 13
residuals,		5,187 06
other sources,		514 01
Balance to profit and loss,	12,939 70	
	<hr/>	<hr/>
	\$42,993 20	\$42,993 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$32,991 67	
Balance of gas manufacturing account,		\$12,939 70
Old accounts paid,	873 00	
Rents,		255 56
Other items of income,		5 13
Dividends declared,	6,500 00	
Interest,	9,801 56	
Old bills charged off,	344 41	
Depreciation,	1,399 51	
Other items,	618 00	
Balance June 30, 1892,		39,327 76
	<u>\$52,528 15</u>	<u>\$52,528 15</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$198,305 45
New works construction,	391,684 37
Street mains (gas),	251,091 89
Meters (gas),	16,860 93
Due for gas,	23,971 47
Gas coal on hand,	5,650 54
Coke on hand,	233 33
Tar on hand,	475 50
Enrichers on hand,	52 25
Purifying materials on hand,	676 50
Other gas materials on hand,	8,135 09
Steam plant (electric),	18,223 67
Electric plant,	74,880 33
Lines, meters, lamps and globes (electric),	94,325 42
Due for electric light and power,	7,494 77
Fuel on hand (electric light),	244 90
Carbons on hand,	161 06
Oil and waste on hand,	130 12
Incandescent lamps on hand,	4,277 68
Globes on hand,	21 08
Other electric materials on hand,	288 91
Electric fixtures on hand,	2,419 05
Sundry accounts due the company,	256 54
Office furniture,	609 90
Cash on hand,	5,514 61
Sinking fund,	6,000 00
Total assets, as per books of the company,	<u>\$1,111,985 36</u>

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	350,000 00
Notes payable,	214,000 00
Unpaid bills,	3,400 00
Deposits,	716 67
Total liabilities, as per books of the company,	<u>\$1,068,116 67</u>
Profit and loss balance,	43,868 69
	<u>\$1,111,985 36</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$88,448 38	
{ electric,	45,834 75	
Income from sale of gas,		\$125,931 72
residuals,		13,689 57
sale of electric light and power,		46,742 77
Balance to profit and loss, { gas,	51,172 91	
{ electric,	908 02	
	<u>\$186,364 06</u>	<u>\$186,364 06</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$45,577 20
Balance of gas manufacturing account,		51,172 91
Balance of electric manufacturing account,		908 02
Interest received,		6,940 44
Rents,		86 00
Dividends declared,	\$35,000 00	
Interest paid,	23,103 62	
Old bills charged off,	556 71	
Repairs on dwelling,	483 46	
Jobbing account,	1,672 09	
Balance June 30, 1892,	43,868 69	
	<u>\$104,684 57</u>	<u>\$104,684 57</u>

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$73,082 73
Steam plant,	93,508 53
Electric plant,	129,682 94
Lines, meters, lamps and globes,	106,850 87
Sundries,	14,869 19
Fuel on hand,	2,340 08
Carbons on hand,	1,642 09
Oil and waste on hand,	96 95
Incandescent lamps on hand,	109 74
Globes on hand,	100 13
Insurance,	800 00
Construction account,	5,006 50
Horses, wagons, etc.,	450 67
Sundry accounts due the company,	11,910 41
Franchise,	15,000 00
Cash on hand,	4,872 58
Notes receivable,	2,000 00

Total assets, as per books of the company, \$462,323 41

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	200,000 00
Notes payable,	23,000 00
Unpaid bills,	4,342 66
Interest due but not paid,	6,125 00
Reserved fund,	10,000 00

Total liabilities, as per books of the company, \$443,467 66

Profit and loss balance, 18,855 75

\$462,323 41

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$69,200 69	
Income from sale of light and power,		\$102,040 99
Balance to profit and loss,	32,840 30	
	<u>\$102,040 99</u>	<u>\$102,040 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$9,585 48
Balance of electric manufacturing account,		32,840 30
Dividends declared,	\$12,000 00	
Interest paid,	11,328 41	
Other items,	241 62	
Balance June 30, 1892,	18,855 75	
	<u>\$42,425 78</u>	<u>\$42,425 78</u>

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$64,767 66
Machinery and manufacturing appliances, }	
Street mains,	745,106 03
Meters,	
Due for gas,	38,909 14
Gas coal on hand,	14,901 60
Coke on hand,	2,700 00
Tar on hand,	826 00
Purifying materials on hand,	35 00
Other materials on hand,	7,296 72
Lungren lamps,	3,835 50
Sundry accounts due the company,	3,388 99
Cash on hand,	55,706 61
Notes receivable,	22 14
Investments,	43,456 66
Total assets, as per books of the company,	<u>\$980,952 05</u>

LIABILITIES.

Capital stock,	\$700,000 00
Deposits,	2,226 60
Total liabilities, as per books of the company,	<u>\$702,226 60</u>
Profit and loss balance,	278,725 45

\$980,952 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$131,440 01	
Income from sale of gas,		\$202,502 68
residuals,		24,861 51
other sources,		416 52
Balance to profit and loss,	96,340 70	
	<u>\$227,780 71</u>	<u>\$227,780 71</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$249,490 93
Balance of gas manufacturing account,		96,340 70
Interest received,		1,923 70
Rents,		1,112 02
Dividends declared,	\$70,000 00	
Other items,	141 90	
Balance June 30, 1892,	278,725 45	
	<hr/> \$348,867 35	<hr/> \$348,867 35

CANTON.

(See BLUE HILL ELECTRIC COMPANY.)

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$551,622 63
Machinery and manufacturing appliances (gas),	20,660 00
Street mains (gas),	1,005 82
Due for gas,	18,331 82
Gas coal on hand,	1,789 44
Coke on hand,	276 00
Tar on hand,	315 00
Enrichers on hand,	237 13
Electric plant,	93,761 14
Due for electric light and power,	3,163 25
Fuel on hand (electric light),	437 87
Extensions,	982 24
Cash on hand,	3,443 82
Investments,	9,600 00
Total assets, as per books of the company,	<hr/> \$705,626 16

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	59,800 00
Unpaid bills,	2,126 26
Deposits,	579 62
Unpaid dividends,	1,195 00
Reserved fund,	9,600 00
Total liabilities, as per books of the company,	<hr/> \$573,300 88
Profit and loss balance,	132,325 28
	<hr/> \$705,626 16

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$90,987 07	
{ electric,	24,729 03	
Income from sale of gas,		\$134,572 88
residuals,		13,824 67
sale of electric light and power		30,455 57
Balance to profit and loss, { gas,	57,410 48	
{ electric,	5,726 54	
	<hr/> \$178,853 12	<hr/> \$178,853 12

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$78,721 04
Balance of gas manufacturing account,		57,410 48
Balance of electric manufacturing account,		5,726 54
Reserved fund,		42,790 59
Rents,		144 00
Shop account,		417 74
Dividends declared,	\$50,000 00	
Interest paid,	2,885 11	
Balance June 30, 1892,	132,225 28	
	<hr/>	<hr/>
	\$185,210 39	\$185,210 39

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances (gas),	130,000 00
Street mains (gas),	
Meters (gas),	
Due for gas,	8,678 17
Gas coal on hand,	10,403 19
Stoves on hand,	65 61
Real estate (electric),	3,160 48
Steam plant (electric),	16,746 97
Electric plant,	33,051 18
Lines, meters, lamps and globes (electric),	40,833 46
Due for electric light and power,	3,246 89
Carbons on hand,	150 00
Sundry accounts due the company,	711 89
Cash on hand,	2,625 72
Total assets, as per books of the company,	<hr/> \$419,673 56

LIABILITIES.

Capital stock,	\$300 000 00
Notes payable,	70,000 00
Deposits,	1,033 00
Unpaid dividends,	225 00
Total liabilities, as per books of the company,	<hr/> \$371,258 00
Profit and loss balance,	48,415 56

\$419,673 56

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$42,262 48	
{ electric,	20,022 89	
Income from sale of gas,		\$55,232 90
residuals,		8,345 89
sale of electric light and power,		29,567 61
Balance to profit and loss, { gas,	21,316 31	
{ electric,	9,544 72	
	<hr/>	<hr/>
	\$93,146 40	\$93,146 40

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$38,998 58
Balance of gas manufacturing account,		21,316 31
Balance of electric manufacturing account,		9,544 72
Gas jobbing account,		457 53
Rents,		172 00
Dividends declared,	\$18,000 00	
Interest paid,	3,769 19	
Old bills charged off,	304 39	
Balance June 30, 1892,	48,415 56	
	<u>\$70,489 14</u>	<u>\$70,489 14</u>

CHICOPEE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,020 77
Steam plant,	2,414 16
Electric plant,	5,524 76
Lines, meters, lamps and globes,	4,296 99
Due for electric light and power,	333 33
Carbons on hand,	5 00
Oil and waste on hand,	2 00
Cash on hand,	338 39
Total assets, as per books of the company,	<u>\$13,935 40</u>

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	1,600 00
Unpaid bills,	276 82

Total liabilities, as per books of the company,	\$11,876 82
Profit and loss balance,	2,058 58
	<u>\$13,935 40</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,196 05	
Income from sale of light and power,		\$3,982 92
Balance to profit and loss,	1,786 87	
	<u>\$3,982 92</u>	<u>\$3,982 92</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$787 43
Balance of electric manufacturing account,		1,786 87
Interest,	\$129 97	
Depreciation,	385 75	
Balance June 30, 1892,	2,058 58	
	<u>\$2,574 30</u>	<u>\$2,574 30</u>

CHICOPEE GAS WORKS.

ASSETS.

Real estate,	\$20,000 00
Machinery and manufacturing appliances,	1,684 00
Street mains,	6,500 02
Meters,	2,200 00
Due for gas,	677 90
Coal on hand,	449 83
Coke on hand,	50 00
Tar on hand,	105 00
Enrichers on hand,	85 83
Purifying materials on hand,	50 00
Sundry accounts due the company,	176 82
Office furniture,	100 00
Cash on hand,	1,075 63
Notes receivable,	12,100 00
Investments,	10,000 00
Total assets, as per books of the company,	<u>\$55,255 03</u>

LIABILITIES.

Capital stock,	\$30,000 00
Total liabilities, as per books of the company,	<u>\$30,000 00</u>
Profit and loss balance,	25,255 03
	<u>\$55,255 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,704 19	
Income from sale of gas,		\$15,865 36
residuals,		1,235 15
Balance to profit and loss,	5,396 32	
	<u>\$17,100 51</u>	<u>\$17,100 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$31,334 37
Balance of gas manufacturing account,		5,396 32
Interest received,		713 46
Dividends declared,	\$3,600 00	
Construction charged off,	8,589 12	
Balance June 30, 1892,	25,255 03	
	<u>\$37,444 15</u>	<u>\$37,444 15</u>

CHICOPEE MANUFACTURING COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,583 99	
Income from sale of gas,		*\$4,204 77
Balance,		379 22
	<u>\$4,583 99</u>	<u>\$4,583 99</u>

* Gas used in the mills of the company not included.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	32,384 16
Meters,	2,912 25
Due for gas,	1,902 40
Gas coal on hand,	2,100 00
Coke on hand,	4 00
Tar on hand,	520 00
Enrichers on hand,	30 00
Other materials on hand,	47 50
Stoves on hand,	506 40
Gas fixtures on hand,	422 50
Horses, wagons, etc.,	175 00
Office furniture,	100 00
Cash on hand,	717 29
<hr/>	
Total assets, as per books of the company,	\$66,321 50
Profit and loss balance,	46,623 88
<hr/>	
	\$112,945 38

LIABILITIES.

Capital stock,	\$53,000 00
Notes payable,	59,015 50
Unpaid bills,	929 88
<hr/>	
Total liabilities, as per books of the company,	\$112,945 38

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,909 01	
Income from sale of gas,		\$11,218 42
residuals,		1,410 35
other sources,		141 67
Balance to profit and loss,	3,861 43	
<hr/>		<hr/>
	\$12,770 44	\$12,770 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$47,494 76	
Balance of gas manufacturing account,		\$3,861 43
Old accounts, not in former balance sheets,		3,991 36
Jobbing account,		516 41
Rents,		108 00
Other items of income,		9 60
Interest,	1,483 10	
Payment of old claims not before reported,	6,132 82	
Balance June 30, 1892,		46,623 88
<hr/>		<hr/>
	\$55,110 68	\$55,110 68

CITIZEN'S GAS LIGHT COMPANY OF READING, SOUTH READING
AND STONEHAM.

ASSETS.	
Real estate (gas),	\$21,260 00
Machinery and manufacturing appliances (gas),	54 087 17
Street mains (gas),	29,672 40
Meters (gas),	2,126 75
Due for gas,	2,042 50
Gas coal on hand,	210 00
Tar barrels,	53 90
Tar on hand,	455 00
Enrichers on hand,	12 00
Purifying materials on hand,	25 00
Mains,	1,003 13
Stoves on hand,	43 86
Real estate (electric),	5,763 58
Steam plant (electric),	14,537 98
Electric plant,	15,503 43
Lines, meters, lamps and globes (electric),	21,837 39
Patent rights,	5,000 00
Due for electric light and power,	361 06
Electric meters,	470 43
Carbons on hand,	15 00
Oil and waste on hand,	20 00
Incandescent lamps on hand,	96 00
Other electric materials on hand,	302 12
Tools,	362 12
Electric fixtures on hand,	521 00
Horses, wagons, etc.,	263 59
Sundry accounts due the company,	171 32
Office furniture,	709 07
Insurance and postage stamps,	72 00
Total assets, as per books of the company,	\$176 997 30
Profit and loss balance,	1,186 81
	<hr/>
	\$178,184 11

LIABILITIES.	
Capital stock,	\$95,300 00
Bonds issued,	70,000 00
Notes payable,	6,300 49
Unpaid bills,	5,333 62
Unpaid dividends,	25 00
Interest due but not paid,	1,225 00
Total liabilities, as per books of the company,	<hr/>
	\$178,184 11

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,011 52	
{ electric,	2,049 83	
Income from sale of gas,		\$11,833 26
residuals,		1,624 05
sale of electric light and power,		2,547 10
Balance to profit and loss, { gas,	2,445 79	
{ electric,	497 27	
	<hr/>	<hr/>
	\$16,004 41	\$16,004 41

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$244 54
Balance of gas manufacturing account,		2,445 79
Balance of electric manufacturing account,		497 27
Jobbing account (gas),		163 94
Other items of income,		6 19
Interest paid,	\$4,466 86	
Other items,	77 68	
Balance June 30, 1892,		1,186 81
	<u>\$4,544 54</u>	<u>\$4,544 54</u>

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$27,000 00
Street mains (gas),	9,012 00
Meters (gas),	528 38
Gas coal on hand,	1,098 15
Coke on hand,	135 70
Tar on hand,	687 50
Enrichers on hand,	85 90
Purifying materials on hand,	100 00
Other gas materials on hand,	653 00
Real estate (electric),	24,000 00
Steam plant (electric),	15,000 00
Electric plant,	17,000 00
Lines, meters, lamps and globes (electric),	49,081 94
Fuel on hand (electric light),	125 45
Carbons on hand,	210 12
Oil and waste on hand,	24 10
Other electric materials on hand,	700 00
Office furniture,	200 00
Cash on hand,	6,574 44
Total assets, as per books of the company,	<u>\$152,216 68</u>

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	70,000 00
Total liabilities, as per books of the company,	<u>\$143,000 00</u>
Profit and loss balance,	9,216 68
	<u>\$152,216 68</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$11,888 23	
{ electric,	14,417 48	
Income from sale of gas,		\$13,070 32
residuals,		1,245 71
sale of electric light and power,		14,685 72
Balance to profit and loss, { gas,	2,427 80	
{ electric,	268 24	
	<u>\$29,001 75</u>	<u>\$29,001 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$9,611 66
Balance of gas manufacturing account,		2,427 80
Balance of electric manufacturing account,		268 24
Dividends declared,	\$600 00	
Interest paid,	2,491 02	
Balance June 30, 1892,	9,216 68	
	<hr/>	<hr/>
	\$12,307 70	\$12,307 70

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,221 89
Steam plant,	5,908 60
Electric plant,	14,063 40
Lines, meters, lamps and globes,	13,857 84
Due for electric light and power,	362 01
Fuel on hand,	182 00
Oil and waste on hand,	46 50
Other materials on hand,	50 00
Cash on hand,	115 56
	<hr/>
Total assets, as per books of the company,	\$38,807 80

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	7,000 00
Unpaid bills,	691 47
Depreciation fund,	500 00
	<hr/>
Total liabilities, as per books of the company,	\$38,191 47
Profit and loss balance,	616 33
	<hr/>
	\$38,807 80

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,630 03	
Income from sale of light and power,		\$6,054 59
Balance to profit and loss,	1,424 56	
	<hr/>	<hr/>
	\$6,054 59	\$6,054 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$69 63
Balance of electric manufacturing account,		1,424 56
Other items of income,		9 00
Interest paid,	\$363 70	
Depreciation fund,	500 00	
Other items,	23 16	
Balance June 30, 1892,	616 33	
	<hr/>	<hr/>
	\$1,503 19	\$1,503 19

COTTAGE CITY GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate (gas),	}
Machinery and manufacturing appliances (gas),	
Street mains (gas),	
Meters (gas),	
Due for gas,	160 50
Enrichers on hand,	96 00
Other gas materials on hand,	298 58
Stoves on hand,	244 25
Gas fixtures on hand,	244 20
Real estate (electric),	}
Steam plant (electric),	
Electric plant,	
Lines, meters, lamps and globes (electric),	
Carbons on hand,	5 00
Oil and waste on hand,	15 15
Globes on hand,	5 00
Other electric materials on hand,	242 35
Sundry accounts due the company,	77 42
Office furniture,	41 50
Cash on hand,	1,514 24
Total assets, as per books of the company,	\$33,585 86

LIABILITIES.	
Capital stock,	\$25,000 00
Notes payable,	4,500 00
Unpaid bills,	29 70
Total liabilities, as per books of the company,	\$29,529 70
Profit and loss balance,	1,056 16
	\$33,585 86

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, { gas,		\$2,918 93	
	{ electric,	1,361 92	
Income from sale of gas,			\$1,196 73
sale of electric light and power,			2,040 00
other sources (gas),			538 81
Balance to profit and loss, { gas,		1,816 61	
	{ electric,	678 08	
		\$6,775 54	\$6,775 54

DANVERS GAS LIGHT COMPANY.

ASSETS.	
Real estate,	}
Machinery and manufacturing appliances,	
Street mains,	
Meters,	
Due for gas,	380 20
Gas coal on hand,	314 70
Coke on hand,	1,801 80
	300 00

Tar on hand,	\$225 00
Stoves on hand,	50 00
Gas fixtures on hand,	21 90
Cash on hand,	130 77

Total assets, as per books of the company, \$25,407 32

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	2,000 00
Unpaid bills,	1,247 90

Total liabilities, as per books of the company, \$23,247 90

Profit and loss balance, 2,159 42

\$25,407 32

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,253 33	
Income from sale of gas,		\$4,952 48
residuals,		567 60
other sources,		8 00
Balance to profit and loss,	1,274 75	
	\$5,528 08	\$5,528 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,449 34
Balance of gas manufacturing account,		1,274 75
Interest paid,	\$164 67	
Depreciation,	400 00	
Balance June 30, 1892,	2,159 42	
	\$2,724 09	\$2,724 09

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$13,443 37
Steam plant,	15,162 76
Electric plant,	10,319 23
Lines, meters, lamps and globes,	57,169 44
Patent rights,	5,741 78
Due for electric light and power,	1,397 17
Fuel on hand,	613 27
Carbons on hand,	3 00
Oil and waste on hand,	38 05
Incandescent lamps on hand,	336 58
Globes on hand,	22 75
Other materials on hand,	390 02
Unexpired insurance,	103 12
Interest advanced,	218 72
Horses, wagons, etc,	335 00
Sundry accounts due the company,	647 18
Office furniture,	16 00
Cash on hand,	863 02
Investments, notes receivable,	527 51

Total assets, as per books of the company, \$107,397 97

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	42,314 44
Unpaid bills,	3,907 10
Total liabilities, as per books of the company,	\$106,221 54
Profit and loss balance,	1,176 43
	<u>\$107,397 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,355 29	
Income from sale of light and power,		\$12,206 60
other sources,		1 75
Balance to profit and loss,	4,853 06	
	<u>\$12,208 35</u>	<u>\$12,208 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,852 74
Balance of electric manufacturing account,		4,853 06
Guarantee fund,		1,037 16
Dividends declared,	\$3,600 00	
Interest paid,	2,051 79	
Other items,	366 82	
Wiring account,	547 92	
Balance June 30, 1892,	1,176 43	
	<u>\$7,742 96</u>	<u>\$7,742 96</u>

DEDHAM AND HYDE PARK GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$7,803 68
Machinery and manufacturing appliances,	12,107 15
Street mains,	22,117 87
Meters,	1,463 97
Due for gas,	1,074 40
Gas coal on hand,	423 14
Coke on hand,	129 88
Tar on hand,	584 00
Stoves on hand,	
Gas engine,	2,344 25
Gas fixtures on hand,	
Horses, wagons, etc.,	338 41
Office furniture,	153 58
Cash on hand,	1,607 32
Investments,	480 00
Total assets, as per books of the company,	<u>\$50,627 65</u>
Profit and loss balance,	58,840 52
	<u>\$109,468 17</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	9,000 00
Unpaid bills,	468 17
Total liabilities, as per books of the company,	<u>\$109,468 17</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,326 78	
Income from sale of gas,		\$10,663 42
residuals,		1,172 38
other sources,		70 66
Balance to profit and loss,	1,579 68	
	<u>\$11,906 46</u>	<u>\$11,906 46</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$59,076 42	
Balance of gas manufacturing account,		\$1,579 68
Rents,		118 25
Interest paid,	584 33	
Depreciation,	877 70	
Balance June 30, 1892,		58,840 52
	<u>\$60,538 45</u>	<u>\$60,538 45</u>

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	}		
Machinery and manufacturing appliances,			
Street mains,			
Meters,			15,326 26
Due for gas,			12,125 86
Coke on hand,			54 00
Gas on hand,			192 00
Enrichers on hand,			2 97
Purifying materials on hand,			298 85
Other materials on hand,			3,123 17
Lungren lamps,			144 63
Sundry accounts due the company,			1,039 33
Cash on hand,			4,496 54
Notes receivable,			21,165 00
Total assets, as per books of the company,			<u>\$532,971 12</u>

LIABILITIES.

Capital stock,	\$400,000 00
Unpaid bills,	20,456 42
Deposits,	577 00
Total liabilities, as per books of the company,	<u>\$421,033 42</u>
Profit and loss balance,	161,937 70
	<u>\$582,971 12</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$78,951 81	
Income from sale of gas,		\$109,531 95
other sources,		76 00
Balance to profit and loss,	30,656 14	
	<u>\$109,607 95</u>	<u>\$109,607 95</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$161,365 31
Balance of gas manufacturing account,		30,656 14
Interest received,		696 85
Rents,		1,219 40
Dividends declared,	\$32,000 00	
Balance June 30, 1892,	161,937 70	
	<u>\$193,937 70</u>	<u>\$193,937 70</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		\$227,226 89
Meters,	}	
Due for gas,		6,411 86
Gas coal on hand,		2,412 97
Coke on hand,		125 00
Purifying materials on hand,		78 75
Other materials on hand,		574 56
Stoves on hand,		90 60
Gas fixtures on hand,		1,453 27
Horses, wagons, etc.,		328 50
Sundry accounts due the company,		434 57
Cash on hand,		24,946 75
Investments,		40,450 00
Total assets, as per books of the company,		<u>\$304,533 72</u>

LIABILITIES.

Capital stock,	\$220,000 00
Unpaid bills,	2,931 30
Deposits,	371 42
Total liabilities, as per books of the company,	<u>\$223,302 72</u>
Profit and loss balance,	81,231 00
	<u>\$304,533 72</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$55,037 87	
Income from sale of gas,		\$67,970 09
residuals,		9,080 20
other sources,		318 78
Balance to profit and loss,	22,281 20	
	<u>\$77,369 07</u>	<u>\$77,369 07</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$78,898 61
Balance of gas manufacturing account,		22,281 20
Interest received,		2,934 55
Jobbing account,		527 63
Other items of income,		3 65
Dividends declared,	\$22,000 00	
Depreciation,	1,409 64	
Other items,	5 00	
Balance June 30, 1892,	81,231 00	
	<u>\$104,645 64</u>	<u>\$104,645 64</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	916 95
Coke on hand,	15 00
Tar on hand,	251 25
Enrichers on hand,	67 60
Purifying materials on hand,	12 00
Other gas materials on hand,	10 00
Real estate (electric),	2,286 71
Steam plant (electric),	2,589 01
Electric plant,	5,350 00
Lines, meters, lamps and globes (electric),	
Due for electric light and power,	515 63
Fuel on hand (electric light),	39 00
Carbons on hand,	48 60
Oil and waste on hand,	21 00
Globes on hand,	8 88
Other electric materials on hand,	42 52
Sundry accounts due the company,	62 70
Cash on hand,	87 27
Total assets, as per books of the company,	<u>\$40,824 12</u>

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00
Unpaid bills,	701 37
Total liabilities, as per books of the company,	<u>\$35,701 37</u>
Profit and loss balance,	5,122 75
	<u>\$40,824 12</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$6,555 42	
{ electric,	1,948 63	
Income from sale of gas,		\$7,791 20
residual,		443 15
sale of electric light and power,		2,032 50
other sources,		60 50
Balance to profit and loss, { gas,	1,689 43	
{ electric,	163 87	
	<u>\$10,357 35</u>	<u>\$10,357 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$5,492 53
Balance of gas manufacturing account,		1,689 43
Balance of electric manufacturing account,		163 87
Dividends declared,	\$2,100 00	
Interest paid,	123 08	
Balance June 30, 1892,	5,122 75	
	<u>\$7,345 83</u>	<u>\$7,345 83</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.	
Real estate,	}
Steam plant,	
Electric plant,	
Lines, meters, lamps and globes,	
Patent rights,	}
Due for electric light and power,	
Oil and waste on hand,	}
Incandescent lamps on hand,	
Globes on hand,	
Other electric materials on hand,	}
Motors on hand,	
Electric fixtures on hand,	}
Sundry accounts due the company,	
Cash on hand,	
Notes receivable,	
Total assets, as per books of the company,	

LIABILITIES.	
Capital stock,	\$1,342,500 00
Bonds issued,	837,500 00
Notes payable,	400,000 00
Unpaid bills,	57,800 48
Interest due but not paid,	7,235 00
Reserved fund,	27,000 00
Depreciation fund,	36,000 00
Amounts due from the company, not included above,	271,095 45
Total liabilities, as per books of the company,	\$2,979,180 93
Profit and loss balance,	52,413 47
	<u>\$3,031,594 40</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$272,131 67	
Income from sale of light and power,		\$454,198 42
other sources,		9,563 97
Balance to profit and loss,	191,630 72	
	<u>\$463,762 39</u>	<u>\$463,762 39</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1891,		\$8,676 69
Balance of electric manufacturing account,		191,630 72
Royalties,		4,053 48
Other items of income,		167 23
Dividends declared,	\$90,025 00	
Interest paid,	38,089 70	
Depreciation,	24,000 00	
Balance June 30, 1892,	52,413 47	
	<u>\$204,528 17</u>	<u>\$204,528 17</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$51,457 33
Steam plant,	34,403 34
Electric plant,	70,629 36
Lines, meters, lamps and globes,	62,244 91
Patent rights,	19,000 00
Oil and waste on hand,	26 99
Incandescent lamps on hand,	320 86
Other materials on hand,	1,850 90
Motors on hand,	322 32
Horses and wagons, tools, etc.,	9,034 48
Sundry accounts due the company,	8,644 56
Cash on hand,	6,083 43
Notes receivable,	2,500 00
Total assets, as per books of the company,	\$266,518 48

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	43,500 00
Unpaid bills,	1,198 67
Interest due but not paid,	1,000 00
Depreciation fund,	20,819 81
Total liabilities, as per books of the company,	\$266,518 48

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$36,661 94	
Income from sale of light and power,		\$54,400 05
Balance to profit and loss,	17,738 11	
	\$54,400 05	\$54,400 05

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of electric manufacturing account,		\$17,738 11
Interest received,		198 49
Rents,		95 00
Dividends declared,	\$5,700 00	
Interest paid,	8,026 66	
Depreciation,	4,180 94	
Other items,	124 00	
	\$18,031 60	\$18,031 60

EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

ASSETS.

Real estate,	}	\$74,654 26
Steam plant,		
Electric plant,		
Lines, meters, lamps and globes,		32,223 28
Patent rights,		10,000 00
Due for electric light and power,		1,164 39

Other materials on hand,	\$6,500 00
Motors on hand,	7,014 65
Sundry accounts due the company,	2,179 20
Cash on hand,	50 60
Total assets, as per books of the company,	<u>\$133,786 38</u>

LIABILITIES.

Capital stock,	\$90,000 00
Notes payable,	33,000 00
Unpaid bills,	7,325 59
Total liabilities, as per books of the company,	<u>\$130,325 59</u>
Profit and loss balance,	3,460 79
	<u>\$133,786 38</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$23,347 09	
Income from sale of light and power,		\$41,719 82
other sources,		1,200 00
Balance to profit and loss,	19,572 73	
	<u>\$42,919 82</u>	<u>\$42,919 82</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$5,747 54
Balance of electric manufacturing account,		19,572 73
Dividends declared,	\$7,200 00	
Interest paid,	1,558 97	
Other items,	58 00	
Depreciation,	10,500 00	
Wiring account,	2,542 49	
Balance June 30, 1892,	3,460 81	
	<u>\$25,320 27</u>	<u>\$25,320 27</u>

ELECTRIC LIGHT AND PATENT FLOORING COMPANY OF
AMESBURY.

ASSETS.

Real estate,	\$11,000 00
Steam plant,	13,283 59
Electric plant,	20,784 94
Lines, meters, lamps and globes,	7,984 66
Patent rights,	4,000 00
Due for electric light and power,	1,732 70
Fuel on hand,	15 60
Carbons on hand,	30 52
Oil and waste on hand,	45 15
Incandescent lamps on hand,	69 06
Globes on hand,	22 75
Electric fixtures on hand,	266 40
Sundry accounts due the company,	716 89
Office furniture,	100 00
Cash on hand,	144 56
Investments (other property, real and personal),	46,737 85
Total assets, as per books of the company,	<u>\$106,934 67</u>

LIABILITIES.

Capital stock,	\$44,900 00
Notes payable,	59,800 00
Unpaid bills,	208 36

Total liabilities, as per books of the company,	\$104,908 36
Profit and loss balance,	2,026 31
	<u>\$106,934 67</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,501 65	
Income from sale of light and power,		\$12,647 48
Balance to profit and loss,	2,145 83	
	<u>\$12,647 48</u>	<u>\$12,647 48</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$2,355 25
Balance of electric manufacturing account,		2,145 83
Mill items,		7,516 39
Other electric items of income,		1,020 89
Interest paid,	\$1,526 75	
Mill items,	6,906 79	
Depreciation,	1,175 00	
Other electric items,	1,403 51	
Balance June 30, 1892,	2,026 31	
	<u>\$13,038 36</u>	<u>\$13,038 36</u>

ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND
ROCKLAND.

ASSETS.

Real estate,	\$19,815 25
Steam plant,	17,342 96
Electric plant,	21,317 10
Lines, meters, lamps and globes,	18,720 19
Due for electric light and power,	1,502 15
Incandescent lamps on hand,	448 45
Tools,	270 78
Horses, wagons, etc.,	317 60
Office furniture,	216 87
Cash on hand,	4,861 43

Total assets, as per books of the company,	\$84,812 78
Profit and loss balance,	2,572 36

\$87,385 14

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	50,000 00
Unpaid bills,	7,385 14

Total liabilities, as per books of the company,	\$87,385 14
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,981 79	
Income from sale of light and power,		\$3,283 64
Balance to profit and loss,		1,698 15
	<u>\$4,981 79</u>	<u>\$4,981 79</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of electric manufacturing account,	\$1,698 15	
Interest paid,	856 84	
Other items,	17 37	
Balance June 30, 1892,		\$2,572 36
	<u>\$2,572 36</u>	<u>\$2,572 36</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$26,800 00
Steam plant,	36,069 36
Electric plant,	43,293 67
Lines, meters, lamps and globes,	48,982 54
Due for electric light and power,	4,980 73
Cash on hand,	2,143 85
Total assets, as per books of the company,	<u>\$162,270 15</u>

LIABILITIES.

Capital stock,	\$120,000 00
Notes payable,	36,000 00
Unpaid bills,	1,458 28
Total liabilities, as per books of the company,	<u>\$157,458 28</u>
Profit and loss balance,	4,811 87
	<u>\$162,270 15</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$29,620 44	
Income from sale of light and power,		\$48,095 91
Balance to profit and loss,	18,475 47	
	<u>\$48,095 91</u>	<u>\$48,095 91</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$3,624 58
Balance of electric manufacturing account,		18,475 47
Dividends declared,	\$7,200 00	
Interest paid,	1,388 18	
Depreciation,	8,700 00	
Balance June 30, 1892,	4,811 87	
	<u>\$22,100 05</u>	<u>\$22,100 05</u>

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$135,169 97
Machinery and manufacturing appliances,	69,603 09
Street mains and services,	100,792 95
Meters,	21,083 91
Due for gas,	3,917 01
Gas coal on hand,	2,743 97
Tar on hand,	1,916 37
Oil on hand,	225 50
Purifying materials on hand,	16 50
Other materials on hand,	3,560 88
Stoves on hand,	1,546 73
Lamp account,	722 48
Small improvements,	2,510 62
Gas engines,	871 50
Fuel experiments,	12 30
Tools, wagons, etc.,	86 40
Sundry accounts due the company,	930 28
Office furniture,	403 96
Cash on hand,	27,592 34

Total assets, as per books of the company, \$373,706 76

LIABILITIES.

Capital stock,	\$288,000 00
Unpaid bills,	6,084 59
Deposits,	175 60

Total liabilities, as per books of the company, \$294,260 19

Profit and loss balance, 79,446 57

\$373,706 76

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$33,135 92	
Income from sale of gas,		\$77,359 53
residuals,		714 82
other sources,		163 60
Balance to profit and loss,	45,102 03	
	<u>\$78,237 95</u>	<u>\$78,237 95</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$57,121 65
Balance of gas manufacturing account,		45,102 03
Shop account,		646 86
Dividends declared,	\$23,040 00	
Interest paid,	1 48	
Other items,	382 49	
Balance June 30, 1892,	79,446 57	
	<u>\$102,870 54</u>	<u>\$102,870 54</u>

FITCHBURG GAS COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	17,659 87
Street mains (gas),	15,000 00
Meters (gas),	5,000 00
Due for gas,	1,941 21
Gas coal on hand,	200 00
Enrichers on hand,	300 00
Water works,	3,184 24
Real estate (electric),	22,705 85
Steam plant (electric),	8,000 00
Electric plant,	34,000 00
Lines, meters, lamps and globes (electric),	39,231 57
Due for electric light and power,	252 55
Carbons on hand,	200 00
Sundry accounts due the company,	3,699 63
Office furniture,	1,275 00
Cash on hand,	2,601 01
Investments,	449 07
Total assets, as per books of the company,	<u>\$164,200 00</u>

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	14,200 00
Total liabilities, as per books of the company,	<u>\$164,200 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$25,170 33	
{ electric,	18,438 22	
Income from sale of gas,		\$33,051 01
residuals,		4,552 27
sale of electric light and power,		27,044 40
Balance to profit and loss, { gas,	12,432 95	
{ electric,	8,606 18	
	<u>\$64,647 68</u>	<u>\$64,647 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$12,432 95
Balance of electric manufacturing account,		8,606 18
Interest received,		55 56
Water rates,		586 51
Wiring account,		736 02
Dividends declared,	\$10,000 00	
Interest paid,	4,065 11	
Depreciation fund,		1,500 00
Depreciation,	34,552 11	
Premium on new stock,		25,000 00
	<u>\$48,917 22</u>	<u>\$48,917 22</u>

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	.	.	.	.	.	.	.	.	.	.	\$12,887 87
Steam plant,	.	.	.	.	.	.	.	.	.	.	24,873 03
Electric plant,	.	.	.	.	.	.	.	.	.	.	41,476 43
Lines, meters, lamps and globes,	.	.	.	.	.	.	.	.	.	.	47,733 42
Franchise,	.	.	.	.	.	.	.	.	.	.	3,062 35
Due for electric light and power,	.	.	.	.	.	.	.	.	.	.	3,186 94
Fuel on hand,	.	.	.	.	}	.	.	.	.	.	1,140 31
Carbons on hand,							
Oil and waste on hand,							
Incandescent lamps on hand,							
Globes on hand,							
Other electric materials on hand,	.	.	.	.	.	.	.	.	.	.	.
Motors on hand,	.	.	.	.	.	.	.	.	.	.	.
Inside wiring,	.	.	.	.	.	.	.	.	.	.	18,116 70
Insurance,	.	.	.	.	.	.	.	.	.	.	200 00
Office furniture,	.	.	.	.	.	.	.	.	.	.	168 00
Cash on hand,	.	.	.	.	.	.	.	.	.	.	84 14
Total assets, as per books of the company,											\$152,929 19

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	1,185 00
Unpaid bills,	16,996 29
Total liabilities, as per books of the company,	\$148,181 29
Profit and loss balance,	4,747 90

\$152,929 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,334 20	
Income from sale of light and power,		\$17,147 45
Balance to profit and loss,	4,793 25	
	\$17,147 45	\$17,147 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$2,918 99
Balance of electric manufacturing account,		4,793 25
Care of fire alarm,		199 92
Other items of income,		125 00
Interest paid,	\$3,289 26	
Balance June 30, 1892,	4,747 90	
	\$8,037 16	\$8,037 16

FRAMINGHAM GAS FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$31,948 64
Machinery and manufacturing appliances,	30,747 37
Street mains,	26,360 31
Meters,	2,427 40
Due for gas,	386 39
Coal on hand,	164 22
Purifying materials on hand,	98 55
Other materials on hand,	1,321 47
Stoves on hand,	2,187 45
Gas fixtures on hand, }	
Tools,	716 46
Horses, wagons, etc.,	216 75
Sundry accounts due the company,	1,518 47
Office furniture,	1,044 71
Cash on hand,	14 43
Patent rights and franchise,	40,000 00
<hr/>	
Total assets, as per books of the company,	\$139,152 62
Profit and loss balance,	24,394 99
<hr/>	
	\$163,547 61

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	7,400 00
Unpaid bills,	297 61
Interest due but not paid,	5,850 00
<hr/>	
Total liabilities, as per books of the company,	\$163,547 61

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,354 35	
Income from sale of gas,		\$3,470 74
other sources,		51 94
Balance to profit and loss,		3,831 67
<hr/>		
	\$7,354 35	\$7,354 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$16,600 29	
Balance of gas manufacturing account,	3,831 67	
Interest paid,	4,500 00	
Jobbing account,		\$208 72
Other items of income,		328 25
Balance June 30, 1892,		24,394 99
<hr/>		
	\$24,931 96	\$24,931 96

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY (OF TURNER'S FALLS).

ASSETS.

Electric plant,	\$11,007 46
Cash on hand,	361 68
Total assets, as per books of the company,	<u>\$11,369 14</u>

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	300 00
Total liabilities, as per books of the company,	<u>\$10,300 00</u>
Profit and loss balance,	1,069 14
	<u>\$11,369 14</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,956 99	
Income from sale of light and power,		\$3,674 86
Balance to profit and loss,	717 87	
	<u>\$3,674 86</u>	<u>\$3,674 86</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$765 52
Balance of electric manufacturing account,		717 87
Dividends declared,	\$400 00	
Interest paid,	14 25	
Balance June 30, 1892,	1,069 14	
	<u>\$1,483 39</u>	<u>\$1,483 39</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,000 00
Steam plant,	10,002 75
Electric plant,	16,017 88
Lines, meters, lamps and globes,	15,343 49
Due for electric light and power,	854 47
Fuel on hand,	215 00
Carbons on hand,	91 80
Oil and waste on hand,	55 60
Incandescent lamps on hand,	276 36
Globes on hand,	6 50
Other materials on hand, }	891 44
Electric fixtures on hand, }	
Other apparatus,	63 90
Sundry accounts due the company,	428 46
Office furniture,	29 42
Cash on hand,	573 48
Incandescent lamps in use,	658 50
Total assets, as per books of the company,	<u>\$52,509 05</u>

LIABILITIES.

Capital stock,	\$30,000 00
Unpaid bills,	326 94
Reserved fund,	15,000 00
Total liabilities, as per books of the company,	\$45,326 94
Profit and loss balance,	7,182 11
	<u>\$52,509 05</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,092 53	
Income from sale of light and power,		\$12,296 96
Balance to profit and loss,	4,204 43	
	<u>\$12,296 96</u>	<u>\$12,296 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$2,938 82	
Balance of electric manufacturing account,		\$4,204 43
Certificates of old company surrendered,		28,700 00
Jobbing account,		544 74
Other items of income,		81 14
Dividends declared,	1,250 00	
Rebates and bad debts,	1,662 87	
Depreciation,	20,496 51	
Balance June 30, 1892,	7,182 11	
	<u>\$33,530 31</u>	<u>\$33,530 31</u>

GARDNER GAS WORKS.

(Mrs. M. L. RUOGLES.)

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Oil on hand,		210 47
Stoves on hand,		150 00
Gas fixtures on hand,		30 00
Total assets, as per books of the company,		<u>\$14,490 47</u>

LIABILITIES.

Notes payable,	\$12,500 00
Unpaid bills,	279 08
Total liabilities, as per books of the company,	\$12,779 08
Profit and loss balance,	1,711 39
	<u>\$14,490 47</u>

MANUFACTURING ACCOUNT.

(From May 23 to June 30, 1892.)

	Dr.	Cr.
Operating expenses,	\$267 02	
Income from sale of gas,		\$365 80
Balance to profit and loss,	98 78	
	<u>\$365 80</u>	<u>\$365 80</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$37,376 35
Steam plant,	31,263 40
Electric plant,	20,655 38
Lines, meters, lamps and globes,	14,227 50
Patent rights,	5,000 00
Due for electric light and power,	2,766 75
Fuel on hand,	2,633 40
Carbons on hand,	43 00
Oil and waste on hand,	13 85
Incandescent lamps on hand,	547 26
Globes on hand,	67 54
Unexpired insurance,	254 21
Tools,	135 00
Sundry accounts due the company,	276 36
Office furniture,	87 00
Cash on hand,	332 44

Total assets, as per books of the company, \$115,679 44

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	4,000 00
Unpaid bills,	1,916 73
Interest due but not paid,	750 00

Total liabilities, as per books of the company, \$106,666 73

Profit and loss balance, 9,012 71

\$115,679 44

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,376 75	
Income from sale of light and power,		\$14,333 92
Balance to profit and loss,	3,957 17	
	<u>\$14,333 92</u>	<u>\$14,333 92</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$8,753 25
Balance of electric manufacturing account,		3,957 17
Sale of old station,		350 00
Rents,		156 25
Interest paid,	\$1,010 97	
Construction charged off,	35 24	
Depreciation,	3,157 75	
Balance June 30, 1892,	9,012 71	
	<u>\$13,216 67</u>	<u>\$13,216 67</u>

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$40,000 00
Machinery and manufacturing appliances, }	
Street mains, }	40,000 00
Meters, }	
Due for gas,	3,854 12
Gas coal on hand,	3,042 00
Coke on hand,	200 61
Tar on hand,	934 10
Purifying materials on hand,	50 00
Other materials on hand,	1,207 50
Stoves on hand,	125 00
Gas fixtures and fitting tools,	350 00
Gas on hand,	104 80
Sundry accounts due the company,	3,313 70
Cash on hand,	3,284 46
Notes receivable,	760 27
Total assets, as per books of the company,	<u>\$97,226 56</u>

LIABILITIES.

Capital stock,	\$80,000 00
Total liabilities, as per books of the company,	<u>\$80,000 00</u>
Profit and loss balance,	17,226 56
	<u>\$97,226 56</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,581 01	
Income from sale of gas,		\$26,272 81
residuals,		3,413 30
Balance to profit and loss,	11,105 10	
	<u>\$29,686 11</u>	<u>\$29,686 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$17,515 17
Balance of gas manufacturing account,		11,105 10
Balance of gas fitting account,		413 64
Interest received,		46 65
Rents of wharf,		2,024 52
Other items of income,		127 66
Dividends declared,	\$9,600 00	
Construction charged off,	3,891 18	
Depreciation,	515 00	
Balance June 30, 1892,	17,226 56	
	<u>\$31,232 74</u>	<u>\$31,232 74</u>

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$5,530 28
Electric plant,	16,867 25
Lines, lamps and globes,	9,172 62
Meters,	209 50
Due for electric light and power,	1,414 91
Fuel on hand,	42 75
Carbons on hand,	19 55
Oil and waste on hand,	8 55
Incandescent lamps on hand,	306 65
Globes on hand,	13 56
Other materials on hand,	486 23
Tools on hand,	87 60
Cash on hand,	16 13
Investments,	1,100 00

Total assets, as per books of the company, \$35,275 58

LIABILITIES.

Capital stock,	\$23,800 00
Notes payable,	6,134 30
Unpaid bills,	4,827 99
Interest due but not paid,	73 45

Total liabilities, as per books of the company, \$34,835 74

Profit and loss balance, 439 84

\$35,275 58

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$6,146 40	
Income from sale of light and power,		\$6,388 66
Balance to profit and loss,	242 26	
	<u>\$6,388 66</u>	<u>\$6,388 66</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$538 85
Balance of electric manufacturing account,		242 26
Interest paid,	\$308 11	
Other items,	33 16	
Balance June 30, 1892,	439 84	
	<u>\$781 11</u>	<u>\$781 11</u>

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,000 00
Steam plant,	10,030 07
Electric plant,	24,129 09
Construction account,	3,147 57
Due for electric light and power,	476 80
Fuel on hand,	267 50
Carbons on hand,	27 00
Oil and waste on hand,	50 80
Incandescent lamps on hand,	198 20
Other materials on hand,	703 83
Sundry accounts due the company,	559 17
Cash on hand,	122 67
Notes receivable,	175 00

Total assets, as per books of the company, \$43,887 70

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	9,000 00
Notes payable,	1,000 00
Unpaid bills,	1,728 89
Amounts due from the company, not included above,	430 31

Total liabilities, as per books of the company, \$42,159 20
Profit and loss balance, 1,728 50

\$43,887 70

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,206 85	
Income from sale of light and power,		\$10,549 29
Balance to profit and loss,	1,342 44	
	<u>\$10,549 29</u>	<u>\$10,549 29</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$358 33
Balance of electric manufacturing account,		1,342 44
Wiring account,		218 76
Other items of income,		295 90
Interest paid,	\$486 93	
Balance June 30, 1892,	1,728 50	
	<u>\$2,215 43</u>	<u>\$2,215 43</u>

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate, }	
Machinery and manufacturing appliances, }	
Street mains,	\$44,608 47
Meters,	4,404 44
Due for gas,	1,513 71
Gas coal on hand,	762 58
Coke on hand,	248 00
Tar on hand,	20 00
Enrichers on hand,	315 00
Purifying materials on hand,	110 50
Other materials on hand,	72 00
Stoves on hand, }	96 54
Gas fixtures on hand, }	176 87
Sundry accounts due the company,	357 78
Cash on hand,	693 50

Total assets, as per books of the company, \$53,379 39

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	1,000 00
Amounts due from the company, not included above,	623 56

Total liabilities, as per books of the company, \$51,623 56

Profit and loss balance, 1,755 83

\$53,379 39

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,079 95	
Income from sale of gas,		\$7,346 81
residuals,		626 45
other sources,		223 28
Balance to profit and loss,	2,116 59	

\$8,196 54 \$8,196 54

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$103 11	
Balance of gas manufacturing account,		\$2,116 59
Dividends declared (preferred stock),	120 00	
Interest paid,	84 80	
Depreciation,	52 85	
Balance June 30, 1892,	1,755 83	

\$2,116 59 \$2,116 59

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	}		
Stream plant,			
Electric plant,			
Lines, meters, lamps and globes,			
Due for electric light and power,			7,652 18
Fuel on hand (electric light),	}		
Carbons on hand,			
Oil and waste on hand,			
Incandescent lamps on hand,			
Globes on hand,	}		1,368 15
Other electric materials on hand,			
Motors on hand,			
Electric fixtures on hand,			
Horses, wagons, etc.,			
Sundry accounts due the company,			278 60
Cash on hand,			28,488 34
Total assets, as per books of the company,			\$192,751 14

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	32,500 00
Notes payable,	9 800 00
Unpaid bills,	3,304 31
Amounts due from the company, not included above,	40,600 00
<hr/>	
Total liabilities, as per books of the company,	\$171,204 31
Profit and loss balance,	21,546 83
<hr/>	
	\$192,751 14

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$22,334 59	
Income from sale of light and power,		\$35,452 35
Balance to profit and loss,	13,117 76	
	\$35,452 35	\$35,452 35

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$16,488 55
Balance of electric manufacturing account,		13,117 76
Rents,		192 02
Dividends declared,	\$6,800 00	
Interest paid,	1,451 50	
Balance June 30, 1892,	21,546 83	
	\$29,798 33	\$29,798 33

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$25,033 71
Machinery and manufacturing appliances,	120,868 05
Street mains,	37,758 92
Meters,	9,563 84
Due for gas,	8,893 80
Gas coal on hand,	278 00
Other coal on hand,	550 00
Coke on hand,	379 68
Tar on hand,	750 00
Enrichers on hand,	635 82
Purifying materials on hand,	500 00
Lungren lamps,	4,376 94
Sundry accounts due the company,	701 24
Cash on hand,	655 71
Investments,	21,616 29
Total assets, as per books of the company,	<u>\$232,562 00</u>

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	47,500 00
Unpaid bills,	4,881 97
Total liabilities, as per books of the company,	<u>\$127,381 97</u>
Profit and loss balance,	105,180 03
	<u>\$232,562 00</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$58,544 33	
Income from sale of gas,		\$73,252 66
Income from residuals,		6,332 97
Balance to profit and loss,	21,041 30	
	<u>\$79,585 63</u>	<u>\$79,585 63</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$93,882 73
Balance of gas manufacturing account,		21,041 30
Rents,		561 75
Dividends declared,	\$7,500 00	
Interest paid,	2,805 75	
Balance June 30, 1892,	105,180 03	
	<u>\$115,485 78</u>	<u>\$115,485 78</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

<i>Gas Department.</i>		Dr.	Cr.
Inventory June 30, 1891,		\$9,818 86	
Extensions,		8,292 23	
Gas stoves,		481 39	
Operating expenses,		51,307 20	
Balance,		27,704 96	
Income from sale of gas,			\$78,031 61
residuals,			11,679 80
sale of gas stoves,			368 82
Inventory June 30, 1892,			7,524 41
		<u>\$97,604 64</u>	<u>\$97,604 64</u>
<i>Electric Department.</i>		Dr.	Cr.
Operating expenses,		\$22,639 61	
Balance,		22,005 12	
Income from sale of light and power,			\$43,792 85
Other sources,			256 51
Gain on inventory,			595 37
		<u>\$44,644 73</u>	<u>\$44,644 73</u>

HUDSON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,365 77
Electric plant,	6,772 63
Lines, meters, lamps and globes,	8,427 20
Due for electric light and power,	475 75
Cash on hand,	2,415 59
Investments,	5,875 00
Total assets, as per books of the company,	<u>\$25,331 94</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	7,000 00
Unpaid bills,	225 65
Total liabilities, as per books of the company,	<u>\$22,225 65</u>
Profit and loss balance,	3,106 29
	<u>\$25,331 94</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,685 77	
Income from sale of light and power,		\$4,877 30
Balance to profit and loss,	2,191 53	
	<u>\$4,877 30</u>	<u>\$4,877 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,337 59
Balance of electric manufacturing account,		2,191 53
Oil lamps, maintenance,	\$520 00	520 00
Interest paid,	422 83	
Balance June 30, 1892,	3,106 29	
	<u>\$4,049 12</u>	<u>\$4,049 12</u>

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$15,200 22
Steam plant,	33,870 50
Electric plant,	31,423 91
Lines, meters, lamps, globes and transformers,	71,267 02
Patent rights,	20,250 50
Due for electric light and power,	2,120 60
Fuel on hand,	124 25
Carbons on hand,	20 00
Oil and waste on hand,	41 35
Incandescent lamps on hand,	743 20
Globes on hand,	49 50
Other materials on hand,	32 60
Horses, wagons, etc.,	198 00
Sundry accounts due the company,	444 60
Office furniture,	60 30
Cash on hand,	805 84
Notes receivable,	10 74
Advance payments of taxes, insurance, water and interest,	1,069 94
Total assets, as per books of the company,	<u>\$177,733 07</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	50,000 00
Notes payable,	10,284 38
Unpaid bills,	11,833 82
Total liabilities, as per books of the company,	<u>\$172,118 20</u>
Profit and loss balance,	5,614 87
	<u>\$177,733 07</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,939 40	
Sale of light and power,		\$18,839 58
Balance to profit and loss,	6,900 18	
	<u>\$18,839 58</u>	<u>\$18,839 58</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$5,459 93
Balance of electric manufacturing account,		6,900 18
Dividends declared,	\$4,000 00	
Interest paid,	2,745 24	
Balance June 30, 1892,	5,614 87	
	<u>\$12,360 11</u>	<u>\$12,360 11</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$3,700 00
Machinery and manufacturing appliances,	2,000 00
Street mains,	5,100 00
Meters,	1,800 00
Due for gas,	109 18
Coal on hand,	22 00
Oil on hand,	100 00
Cash on hand,	238 88
Total assets, as per books of the company,	\$13,070 06
Profit and loss balance,	12,292 79
	<u>\$25,362 85</u>
LIABILITIES.	
Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Notes payable,	400 00
Unpaid bills,	962 85
Total liabilities, as per books of the company,	<u>\$25,362 85</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,	\$3,779 97		
Income from sale of gas,			\$5,084 50
Balance to profit and loss,	1,304 53		
	<u>\$5,084 50</u>		<u>\$5,084 50</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1891,	\$13,502 44		
Balance of gas manufacturing account,			\$1,304 53
Interest paid,	521 00		
Other items,	273 88		
Balance June 30, 1892,			12,992 79
	<u>\$14,297 32</u>		<u>\$14,297 32</u>

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$118,000 00
Machinery and manufacturing appliances,	99,728 72
Street mains,	96,191 00
Due for gas,	10,364 33
Gas coal on hand,	5,284 00
Coke on hand,	200 00
Tar on hand,	225 00
Enrichers on hand,	180 00
Other materials on hand,	1,102 90
Horses, wagons, etc.,	400 00
Sundry accounts due the company,	2,039 14
Office furniture,	750 00
Cash on hand,	4,804 31
Notes receivable,	15,000 00
Total assets, as per books of the company,	<u>\$354,269 40</u>

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	20,000 00
Premium account,	17,775 00
Deposits,	396 40
Total liabilities, as per books of the company,	\$288,171 40
Profit and loss balance,	66,098 00
	<u>\$354,269 40</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$56,078 96	
Income from sale of gas,		\$79,072 34
Income from residuals,		9,531 84
Balance to profit and loss,	32,525 22	
	<u>\$88,604 18</u>	<u>\$88,604 18</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$53,943 47
Balance of gas manufacturing account,		32,525 22
Premium on new stock,		17,775 00
Rents,		30 00
Old bills collected,		16 17
Dividends declared,	\$16,800 00	
Interest paid,	2,661 13	
Jobbing account,	674 56	
Bad debts,	281 17	
Premium account,	17,775 00	
Balance June 30, 1892,	66,098 00	
	<u>\$104,289 86</u>	<u>\$104,289 86</u>

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	}		\$500,995 18
Machinery and manufacturing appliances (gas),			
Street mains (gas),			
Meters (gas),			
Due for gas,			8,973 54
Water gas fuel,			1,654 70
Gas coal on hand,			7,473 53
Coke on hand,			1,409 00
Tar on hand,			3,135 15
Enrichers on hand,			1,418 69
Purifying materials on hand,			1,539 84
Other gas materials on hand,			9,559 19
Stoves on hand,			597 61
Gas fixtures on hand,			8,864 91
Real estate (electric),			24,048 81
Steam plant (electric),	}		185,708 54
Electric plant,			
Lines, meters, lamps and globes (electric),			6,303 70
Due for electric light and power,			59 24
Fuel on hand (electric light),			75 90
Carbons on hand,			118 20
Oil and waste on hand,			

Incandescent lamps on hand,	\$1,954 44
Globes on hand,	66 90
Other electric materials on hand,	2,038 88
Aqua ammonia,	2,854 23
Sundry accounts due the company,	2,930 91
Cash on hand,	16,637 09
Interest,	226 00

Total assets, as per books of the company, \$788,644 18

LIABILITIES.

Capital stock,	\$530,000 00
Bonds issued,	125,000 00
Notes payable,	60,000 00
Deposits,	26 00
Premium account,	10,125 00

Total liabilities, as per books of the company, \$725,151 00
 Profit and loss balance, 63,493 18

\$788,644 18

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$95,474 51	
{ electric (arc department),	12,717 15	
Income from sale of gas,		\$100,014 28
residuals,		18,692 97
sale of arc lights and electric power,		20,286 75
other sources,		315 98
Balance to profit and loss, { gas,	23,548 72	
{ electric (arc department),	7,569 60	
	\$139,309 98	\$139,309 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$53,962 84
Balance of gas manufacturing account,		23,548 72
Edison department surplus,		22,776 46
Balance of electric manufacturing account (arc department),		7,569 60
Premium on new stock,		10,125 00
Rents,		828 96
Other items of income,		20 60
Dividends declared,	\$35,000 00	
Interest paid,	10,203 80	
Premium account,	10,125 00	
Other items,	10 20	
Balance June 30, 1892,	63,493 18	
	\$118,832 18	\$118,832 18

MANUFACTURING ACCOUNT.

Edison Department.

	Dr.	Cr.
Operating expenses,	\$35,646 75	
Income from sale of light and power,		\$43,077 30
Income from other sources,		1,406 11
Balance to profit and loss,	8,836 66	
	\$44,483 41	\$44,483 41

PROFIT AND LOSS ACCOUNT.

Edison Department.

	DR.	CR.
Balance June 30, 1891,		\$12,571 52
Jobbing account,		1,146 01
Balance of electric manufacturing account,		8,836 66
Lamp sales,		958 01
Rents,		154 34
Other items of income,		56 00
Interest paid,	\$120 38	
Depreciation,	825 70	
Balance June 30, 1892,	22,776 46	
	<hr/>	<hr/>
	\$23,722 54	\$23,722 54

LEE ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,500 00
Machinery and manufacturing appliances (gas),	2,218 88
Street mains (gas),	4,121 19
Meters (gas),	685 85
Due for gas,	25 50
Gas coal on hand,	5 00
Other gas materials on hand,	48
Tools,	15 75
Gas fixtures on hand,	2,122 87
Real estate,	4,500 58
Steam plant,	4,027 38
Electric plant,	9,333 89
Lines, meters, lamps and globes,	21,707 43
Due for electric light and power,	893 73
Fuel on hand,	131 50
Oil and waste on hand,	45 00
Incandescent lamps on hand,	443 55
Other electric materials on hand,	816 18
Electric fixtures on hand,	143 64
Horses, wagons, etc.,	116 87
Office furniture,	15 75
Cash on hand,	69 54
	<hr/>
Total assets, as per books of the company,	\$52,940 56
Profit and loss balance,	2,851 52

\$55,792 08

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	15,000 00
Notes payable,	2,492 51
Unpaid bills,	216 29
Interest accrued,	1,200 00
Amounts due from the company, not included above,	16,883 28
	<hr/>
Total liabilities, as per books of the company,	\$55,792 08

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$776 18	
{ electric,	4,978 05	
Income from sale of gas,		\$334 51
Income from sale of light and power,		4,820 12
Balance to profit and loss, { gas,		441 67
{ electric,		157 93
	<u>\$5,754 23</u>	<u>\$5,754 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$229 38	
Balance of gas manufacturing account,	441 67	
Balance of electric manufacturing account,	157 93	
Rents,	135 25	\$196 00
Other items of income,		150 00
Interest,	1,759 08	
Bad debts,	474 21	
Balance June 30, 1892,		2,851 52
	<u>\$3,197 52</u>	<u>\$3,197 52</u>

LEICESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$10,180 00
Steam plant,	12,973 05
Electric plant,	6,100 00
Lines and transformers,	13,114 05
Water power,	2,800 00
Due for electric light and power,	1,160 71
Fuel on hand,	31 75
Oil and waste on hand,	59 15
Incandescent lamps on hand,	129 20
Other materials on hand,	149 97
Tools,	125 40
Taxes,	178 13
Cash on hand,	41 30
Insurance,	128 13
Total assets, as per books of the company,	<u>\$47,170 84</u>
Profit and loss balance,	1,006 85
	<u>\$48,177 69</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	20,000 00
Unpaid bills,	2,636 02
Interest due but not paid,	541 67
Total liabilities, as per books of the company,	<u>\$48,177 69</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,896 05	
Income from sale of light and power,		\$4,598 34
Balance to profit and loss,	702 29	
	<u>\$4,598 34</u>	<u>\$4,598 34</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$7,473 80	
Balance of electric manufacturing account,		\$702 29
Revaluation of real estate and water power,		7,439 83
Interest paid,	1,675 17	
Balance June 30, 1892,		1,006 85
	<u>\$9,148 97</u>	<u>\$9,148 97</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,164 36
Steam plant,	22,587 44
Electric plant,	21,754 28
Lines, meters, lamps and globes,	51,518 28
Franchise,	10,000 00
Due for electric light and power,	2,064 41
Fuel on hand,	43 47
Carbons on hand,	18 80
Oil and waste on hand,	18 70
Incandescent lamps on hand,	509 70
Globes on hand,	38 21
Other materials on hand,	565 53
Interest,	501 29
Insurance,	311 86
Horses, wagons, etc.,	203 00
Taxes,	259 65
Office furniture,	75 77
Cash on hand,	829 74
Notes receivable,	20 00

Total assets, as per books of the company,	\$122,484 49
Profit and loss balance,	2,381 27
	<u>\$124,865 76</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	53,443 06
Unpaid bills,	21,422 70

Total liabilities, as per books of the company,	\$124,865 76
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,273 36	
Income from sale of light and power,		\$12,461 18
Income from other sources,		44 08
Balance to profit and loss,	1,231 90	
	<u>\$12,505 26</u>	<u>\$12,505 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$1,078 12	
Balance of electric manufacturing account,		\$1,231 90
Interest paid,	2,454 31	
Wiring account,	80 74	
Balance June 30, 1892,		2,381 27
	<u>\$3,613 17</u>	<u>\$3,613 1</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,		
Machinery and manufacturing appliances,	}	\$48,054 47
Street mains,		
Meters,		1,945 53
Due for gas,		1,041 60
Gas coal on hand,		16 48
Oil on hand,		207 15
Sundry accounts due the company,		22 60
Cash on hand,		1,483 95
Notes receivable,		1,200 00
Total assets, as per books of the company,		\$53,971 78

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	3,971 78
	\$53,971 78

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,702 35	
Income from sale of gas,		\$7,503 82
other sources,		22 60
Balance to profit and loss,	2,824 07	
	\$7,526 42	\$7,526 42

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$3,533 59
Balance of gas manufacturing account,		2,824 07
Interest received,		57 87
Rents,		78 00
Other items of income,		34 00
Dividends declared,	\$2,000 00	
Construction charged off,	490 05	
Other items,	65 70	
Balance June 30, 1892,	3,971 78	
	\$6,527 53	\$6,527 53

LEXINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,514 95
Machinery and manufacturing appliances,	21,523 73
Street mains,	7,490 90
Meters,	671 75
Due for gas,	466 86
Tar on hand,	24 50
Oil on hand,	28 00
Other materials on hand,	28 74
Cash on hand,	721 41
Notes receivable,	546 00
Total assets, as per books of the company,	\$33,016 84

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	326 50
Unpaid bill,	264 24
<hr/>	
Total liabilities, as per books of the company,	\$20,590 74
Profit and loss balance,	12,426 10
<hr/>	
	\$33,016 84

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,558 68	
Income from sale of gas,		\$4,648 95
residuals,		7 00
other sources,		23 80
Balance to profit and loss,	1,121 07	
<hr/>		<hr/>
	\$4,679 75	\$4,679 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$12,393 07
Balance of gas manufacturing account,		1,121 07
Interest received,		14 21
Rents,		10 00
Dividends declared,	\$1,100 00	
Interest paid,	12 25	
Balance June 30, 1892,	12,426 10	
<hr/>		<hr/>
	\$13,538 35	\$13,538 35

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$27,058 14
Steam plant,	98,414 51
Electric plant,	116,209 84
Lines, meters, lamps and globes,	227,048 82
Inside wiring,	6,446 31
Due for electric light and power,	11,911 25
Fuel on hand,	2,700 00
Carbons on hand,	760 00
Oil and waste on hand,	260 00
Incandescent lamps on hand,	108 00
Globes on hand,	182 40
Other materials on hand,	3,902 99
Horses, wagons, etc.,	600 00
Sundry accounts due the company,	674 18
Office furniture,	180 00
Cash on hand,	2,279 82
<hr/>	
Total assets, as per books of the company,	\$498,736 26

LIABILITIES.

Capital stock,	\$284,900 00
Bonds issued,	1,000 00
Notes payable,	165,453 90
Unpaid bills,	7,662 38
<hr/>	
Total liabilities, as per books of the company,	\$459,016 28
Profit and loss balance,	39,719 98
<hr/>	
	\$498,736 26

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$63,385 93	
Income from sale of light and power,		\$103,416 22
Balance to profit and loss,	40,030 29	
<hr/>		
	\$103,416 22	\$103,416 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$23,758 97
Jobbing account,		58 74
Balance of electric manufacturing account,		40,030 29
Interest received,		216 14
Insurance,		606 40
Rent of lines,		170 07
Materials omitted from assets June 30, 1891,		2,819 25
Other items of income,		2 00
Dividends declared,	\$19,470 50	
Interest paid,	7,382 14	
Depreciation,	931 34	
Omitted from liabilities June 30, 1891,	157 90	
Balance June 30, 1892,	39,719 98	
<hr/>		
	\$67,661 86	\$67,661 86

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	}		
Machinery and manufacturing appliances,			
Street mains,			
Meters,			\$425,000 00
Due for gas,			2,306 34
Gas coal on hand,			6,229 86
Coke on hand,			1,040 00
Tar on hand,			2,000 00
Enrichers on hand,			127 46
Purifying materials on hand,			100 00
Stoves on hand,			13,250 00
Cash on hand,			25,623 32
Investments,			75,000 00
<hr/>			
Total assets, as per books of the company,			\$550,676 98

LIABILITIES.

Capital stock,	\$500,000 00
Total liabilities, as per books of the company,	\$500,000 00
Profit and loss balance,	50,676 93
	<u>\$550,676 93</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$237,773 09	
Income from sale of gas,		\$265,843 26
residuals,		63,154 93
Balance to profit and loss,	91,225 10	
	<u>\$328,998 19</u>	<u>\$328,998 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$27,802 50
Balance of gas manufacturing account,		91,225 10
Rents,		5,224 92
Dividends declared,	\$60,000 00	
Interest paid,	1,723 77	
Construction charged off,	11,480 67	
Depreciation,	371 10	
Balance June 30, 1892,	50,676 98	
	<u>\$124,252 52</u>	<u>\$124,252 52</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$180,297 60
Machinery and manufacturing appliances (gas),	
Street mains (gas),	120,000 00
Meters (gas),	
Due for gas,	18,938 35
Gas coal on hand,	4,440 49
Tar on hand,	250 00
Purifying materials on hand,	150 00
Stoves on hand,	961 41
Real estate (electric),	23,034 79
Steam plant (electric),	35,976 71
Electric plant,	46,487 24
Lines, meters, lamps and globes (electric),	82,980 67
Patent rights,	15,000 00
Due for electric light and power,	11,445 74
Carbons on hand,	138 10
Incandescent lamps on hand,	215 00
Globes on hand,	44 00
Sundry accounts due the company,	1,858 80
Cash on hand,	1,501 40
Wharf at works,	5,551 50
Total assets, as per books of the company,	<u>\$549,271 80</u>

		LIABILITIES.	
Capital stock,			\$375,000 00
Notes payable,			80,500 00
Unpaid bills,			9,137 29
Deposits,			127 16
Depreciation fund,			10,000 00
Amounts due from the company, not included above,			1,708 86
Total liabilities, as per books of the company,			\$476,473 31
Profit and loss balance,			72,798 49
			<u>\$549,271 80</u>

		MANUFACTURING ACCOUNT.	
		Dr.	Cr.
Operating expenses, { gas,		\$91,611 33	
{ electric,		58,709 58	
Income from sale of gas,			\$110,757 81
residuals,			12,220 48
sale of electric light and power,			107,813 32
Balance to profit and loss, { gas,		31,366 96	
{ electric,		49,103 74	
		<u>\$230,791 61</u>	<u>\$230,791 61</u>

		PROFIT AND LOSS ACCOUNT.	
		Dr.	Cr.
Balance June 30, 1891,			\$57,605 71
Balance of gas manufacturing account,			31,366 96
Balance of electric manufacturing account,			49,103 74
Interest received,			2,060 80
Rents,			1,425 03
Other items of income,			30 00
Dividends declared,		\$30,000 00	
Interest paid,		5,002 97	
Gas construction charged off,		13,677 45	
Depreciation (electric department),		10,000 00	
Depreciation fund,		10,000 00	
Other items,		113 33	
Balance June 30, 1892,		72,798 49	
		<u>\$141,592 24</u>	<u>\$141,592 24</u>

MALDEN ELECTRIC COMPANY.

		ASSETS.	
Real estate,			\$20,000 00
Steam plant,	}		
Electric plant,			240,280 46
Lines, meters, lamps and globes,			
Patent rights,			55,000 00
Due for electric light and power,			8,728 66
Fuel on hand,			193 75
Carbons on hand,			152 70
Oil and waste on hand,			37 20
Incandescent lamps on hand,			180 00
Globes on hand,			34 07
Other materials on hand,			1,285 94
Horses, wagons, etc,			1,200 00
Sundry accounts due the company,			3,152 04
Office furniture,			250 00
Cash on hand,			9,686 54
Total assets, as per books of the company,			<u>\$330,181 86</u>

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	100,000 00
Notes payable,	59,403 37
Unpaid bills,	3,645 00
Total liabilities, as per books of the company,	\$313,048 37
Profit and loss balance,	27,132 99
	<u>\$340,181 36</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,573 45	
Income from sale of light and power,		\$60,750 59
Balance to profit and loss,	25,177 14	
	<u>\$60,750 59</u>	<u>\$60,750 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$19,426 85
Balance of electric manufacturing account,		25,177 14
Other items of income,		275 00
Dividends declared,	\$11,746 00	
Interest paid,	6,000 00	
Balance June 30, 1892,	27,132 99	
	<u>\$44,878 99</u>	<u>\$44,878 99</u>

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$46,052 16
Machinery and manufacturing appliances,	85,638 36
Street mains,	148,765 37
Meters,	14,000 00
Due for gas,	14,003 93
Gas coal on hand,	6,063 46
Tar on hand,	30 00
Purifying materials on hand,	75 31
Stoves on hand,	58 40
Gas fixtures on hand,	1,963 03
Sundry accounts due the company,	4,156 35
Cash on hand,	962 66
Total assets, as per books of the company,	<u>\$321,769 03</u>

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	16,000 00
Unpaid bills,	2,891 25
Unpaid dividends,	1,047 50
Contingent fund,	12,625 00
Total liabilities, as per books of the company,	<u>\$252,563 75</u>
Profit and loss balance,	69,205 28
	<u>\$321,769 03</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$42,069 90	
Income from sale of gas,		\$64,338 85
residuals,		7,270 15
other sources,		13 50
Balance to profit and loss,	29,552 60	
	<hr/>	<hr/>
	\$71,622 50	\$71,622 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$61,791 11
Balance of gas manufacturing account,		29,552 60
Bad debts collected,		79 12
Dividends declared,	\$17,600 00	
Interest paid,	1,038 12	
Bad debts,	1,944 27	
Depreciation,	1,092 59	
Jobbing account,	542 57	
Balance June 30, 1892,	69,205 28	
	<hr/>	<hr/>
	\$91,422 83	\$91,422 83

MANUFACTURERS' GAS LIGHT COMPANY (FALL RIVER).

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		640 00
Gas coal on hand,		2,550 00
Coke on hand,		70 00
Enrichers on hand,		700 00
Cash on hand,		2,290 22
		<hr/>
Total assets, as per books of the company,		\$56,055 21

LIABILITIES.

Capital stock,	\$50,000 00
	<hr/>
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	6,055 21
	<hr/>
	\$56,055 21

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$15,342 22	
Income from sale of gas,		\$19,108 95
residuals,		2,824 16
Balance to profit and loss,	6,590 89	
	<hr/>	<hr/>
	\$29,933 11	\$29,933 11

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$4,429 37
Balance of gas manufacturing account,		6,590 89
Rents,		34 95
Dividends declared,	\$5,000 00	
Balance June 30, 1892,	6,055 21	
	<u>\$11,055 21</u>	<u>\$11,055 21</u>

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,745 54
Machinery and manufacturing appliances,	13,491 66
Street mains,	21,000 00
Meters,	1,668 75
Due for gas,	968 40
Gas coal on hand,	897 19
Coke on hand,	450 00
Tar on hand,	350 00
Stoves on hand,	100 00
Gas fixtures on hand,	27 90
Office furniture,	50 00
Cash on hand,	261 74
Investments,	100 00
Total assets, as per books of the company,	<u>\$43,111 18</u>
Profit and loss balance,	6,219 00
	<u>\$49,330 18</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	8,000 00
Unpaid bills,	1,330 18
Total liabilities, as per books of the company,	<u>\$49,330 18</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,570 87	
Income from sale of gas,		\$8,446 25
residuals,		946 63
other sources,		392 88
Balance to profit and loss,	2,214 89	
	<u>\$9,785 76</u>	<u>\$9,785 76</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$8,061 79	
Balance of gas manufacturing account,		\$2,214 89
Rents,		170 50
Interest paid,	392 60	
Depreciation,	150 00	
Balance June 30, 1892,		6,219 00
	<u>\$8,604 89</u>	<u>\$8,604 89</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$5,082 13
Steam plant,	10,062 40
Electric plant,	28,869 74
Lines, meters, lamps and globes,	23,720 07
Due for electric light and power,	1,487 79
Fuel on hand,	71 40
Carbons on hand,	100 70
Oil and waste on hand,	42 75
Incandescent lamps on hand,	159 05
Globes on hand,	16 20
Sundry accounts due the company,	14 65
Cash on hand,	257 90
Total assets, as per books of the company,	<u>\$69,884 78</u>

LIABILITIES.	
Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Unpaid bills,	275 37
Total liabilities, as per books of the company,	<u>\$60,275 37</u>
Profit and loss balance,	9,609 41
	<u>\$69,884 78</u>

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses,	\$11,111 49	
Income from sale of light and power,		\$16,049 34
Balance to profit and loss,	4,937 85	
	<u>\$16,049 34</u>	<u>\$16,049 34</u>

PROFIT AND LOSS ACCOUNT.		\$10,019 54	\$10,019 54
		DR.	CR.
Balance June 30, 1891,	. . . . .		\$6,391 63
Balance of electric manufacturing account,	. . . . .		4,937 85
Interest paid,	. . . . .	\$1,720 07	
Balance June 30, 1892,	. . . . .	9,609 41	
		<u>\$11,329 48</u>	<u>\$11,329 48</u>

MARLBOROUGH GAS COMPANY.

ASSETS.	
Real estate,	\$5,590 00
Machinery and manufacturing appliances,	53,507 51
Street mains,	9,857 40
Meters,	1,264 11
Due for gas,	1,027 80
Gas coal on hand,	1,673 06
Charcoal on hand,	122 08
Tar on hand,	252 00
Purifying materials on hand,	30 96
Other materials on hand,	202 27
Stoves on hand,	1,749 16
Sundry accounts due the company,	1,121 19
Cash on hand,	146 70
Total assets, as per books of the company,	<u>\$76,544 24</u>

LIABILITIES.

Capital stock,	\$50,000 00
Unpaid bills,	909 76
Total liabilities, as per books of the company,	<u>\$50,909 76</u>
Profit and loss balance,	25,634 48
	<u>\$76,544 24</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$8,295 78	
Income from sale of gas,		\$7,895 70
residuals,		150 00
other sources,		25 60
Balance to profit and loss,		220 48
	<u>\$8,295 78</u>	<u>\$8,295 78</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$25,854 96
Balance of gas manufacturing account,	\$220 48	
Balance June 30, 1892,	25,634 48	
	<u>\$25,854 96</u>	<u>\$25,854 96</u>

MIDDLEBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$11,000 00
Machinery and manufacturing appliances (gas),	14,717 37
Street mains (gas),	8,057 94
Meters (gas),	3,257 94
Due for gas,	482 74
Gas coal on hand,	45 00
Oil on hand,	19 00
Other gas materials on hand,	12 60
Stoves on hand,	38 45
Real estate (electric),	17,510 71
Steam plant (electric),	15,675 93
Water power,	42,062 35
Electric plant,	26,960 68
Lines, meters, lamps and transformers (electric),	29,295 58
Franchise,	4,530 52
Due for electric light and power,	440 92
Fuel on hand (electric light),	13 58
Carbons on hand,	78 00
Oil and waste on hand,	51 00
Incandescent lamps on hand,	26 60
Globes on hand,	11 04
Other electric materials on hand,	268 90
Tools,	301 85
Office furniture,	16 75
Cash on hand,	502 42
Unexpired insurance,	134 45
Total assets, as per books of the company,	<u>\$175,512 32</u>
Profit and loss balance,	15,196 39
	<u>\$190,708 71</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	80,000 00
Unpaid bills,	24,308 71
Interest due but not paid,	6,400 00
Total liabilities, as per books of the company,	<u>\$190,708 71</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$4,518 61	
{ electric,	3,008 83	
Income from sale of gas,		\$3,657 27
sale of electric light and power,		2,729 29
Balance to profit and loss, { gas,		861 34
{ electric,		279,54
	<u>\$7,527 44</u>	<u>\$7,527 44</u>
	Dr.	Cr.
Balance June 30, 1891,	\$9,947 32	
Balance of gas manufacturing account,	861 34	
Balance of electric manufacturing account,	279 54	
Rents,		\$91 00
Other items of income,		610 98
Interest paid,	4,800 00	
Wiring account,	10 17	
Balance June 30, 1892,		15,196 39
	<u>\$15,898 37</u>	<u>\$15,898 37</u>

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,061 09
Steam plant,	10,174 00
Electric plant,	12,035 44
Lines, meters, lamps and globes,	27,942 51
Due for electric light and power,	1,265 45
Fuel on hand,	29 50
Oil and waste on hand,	59 20
Carbons on hand,	25 70
Incandescent lamps on hand,	242 73
Globes on hand,	25 65
Other materials on hand,	583 20
Tools,	228 20
Sundry accounts due the company,	354 98
Office furniture,	46 25
Cash on hand,	712 35
Total assets, as per books of the company,	<u>\$58,786 25</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	14,500 00
Unpaid bills,	2,215 42
Total liabilities, as per books of the company,	56,715 42
Profit and loss balance,	2,070 83
	<u>\$58,786 25</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,844 67	
Income from sale of light and power,		\$14,313 54
Balance to profit and loss,	2,468 87	
	<u>\$14,313 54</u>	<u>\$14,313 54</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$984 16
Balance of electric manufacturing account,		2,468 87
Interest paid,	\$1,038 15	
Other items,	344 05	
Balance June 30, 1892,	2,070 83	
	<u>\$3,453 03</u>	<u>\$3,453 03</u>

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 60
Street mains,	31,697 56
Meters,	2,500 00
Due for gas,	1,434 49
Gas coal on hand,	2,829 24
Coke on hand,	487 50
Tar on hand,	1,050 00
Purifying materials on hand,	45 00
Other materials on hand,	451 86
Stoves on hand,	230 80
Gas fixtures on hand,	1,629 96
Office furniture,	50 00
Cash on hand,	3,832 05
Total assets, as per books of the company,	<u>\$114,055 06</u>

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00
Total liabilities, as per books of the company,	<u>\$111,715 00</u>
Profit and loss balance,	2,340 06
	<u>\$114,055 06</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,613 43	
Income from sale of gas,		\$17,315 04
residuals,		2,264 34
other sources,		89 99
Balance to profit and loss,	8,055 94	
	<u>\$19,669 37</u>	<u>\$19,669 37</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$1,514 12
Balance of gas manufacturing account,		8,055 94
Dividends declared,	\$7,230 00	
Balance June 30, 1892,	2,340 06	
	<hr/>	<hr/>
	\$9,670 06	\$9,670 06

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,511 99
Steam plant,	6,308 45
Electric plant,	5,120 00
Lines, meters, lamps and globes,	15,885 84
Due for electric light and power,	746 08
Fuel on hand,	165 60
Carbons on hand,	22 03
Oil and waste on hand,	26 76
Incandescent lamps on hand,	174 30
Globes on hand,	100 00
Other materials on hand,	667 77
Cash on hand,	24 53
	<hr/>
Total assets, as per books of the company,	\$33,753 35

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	16,836 49
Unpaid bills,	1,109 93
	<hr/>
Total liabilities, as per books of the company,	\$32,946 42
Profit and loss balance,	806 93
	<hr/>
	\$33,753 35

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,377 06	
Income from sale of light and power,		\$3,936 00
other sources,		44 45
Balance to profit and loss,	603 39	
	<hr/>	<hr/>
	\$3,980 45	\$3,980 45

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$206 32
Balance of electric manufacturing account,		603 39
Income omitted from former accounts,		833 55
Dividends declared,	\$225 00	
Interest paid,	611 33	
Balance June 30, 1892,	806 93	
	<hr/>	<hr/>
	\$1,643 26	\$1,643 26

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,811 70
Steam plant,	10,272 00
Electric plant,	10,749 00
Lines, meters, lamps and globes,	22,789 58
Due for electric light and power,	585 89
Fuel on hand,	13 00
Oil and waste on hand,	50 00
Incandescent lamps on hand,	102 00
Other electric materials on hand,	725 00
Electric fixtures on hand,	27 00
Office furniture,	75 00

Total assets, as per books of the company,	\$56,200 17
Profit and loss balance,	4,461 99

\$60,662 16

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Unpaid bills,	662 16

Total liabilities, as per books of the company,	\$60,662 16
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NANTUCKET ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$2,025 38
Steam plant,	11,148 87
Electric plant,	19,874 04
Lines, meters, lamps and globes,	22,145 72
Patent rights,	1,413 91
Due for electric light and power,	179 32
Fuel on hand,	372 21
Carbons on hand,	57 58
Oil and waste on hand,	16 83
Incandescent lamps on hand,	85 60
Globes on hand,	26 40
Other materials on hand,	123 21
Unexpired insurance,	17 00
Office furniture,	114 31
Cash on hand,	140 52

Total assets, as per books of the company,	\$57,740 90
Profit and loss balance,	699 06

\$58,439 96

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	20,000 00
Notes payable,	10,419 90
Amounts due from the company, not included above,	3,020 06

Total liabilities, as per books of the company,	\$58,439 96
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,148 93	
Income from sale of light and power,		\$5,406 12
Balance to profit and loss,	1,257 19	
	<u>\$5,406 12</u>	<u>\$5,406 12</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$394 37	
Balance of electric manufacturing account,		\$1,257 19
Wiring account,		53 35
Interest paid,	1,615 23	
Balance June 30, 1892,		699 06
	<u>\$2,009 60</u>	<u>\$2,009 60</u>

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	346 00
Gas coal on hand,	703 50
Coke on hand,	60 00
Tar on hand,	12 00
Purifying materials on hand,	6 00
Stoves on hand,	160 00
Cash on hand,	144 59
Investments,	368 00
Total assets, as per books of the company,	<u>\$38,340 62</u>
Profit and loss balance,	659 38
	<u>\$39,000 00</u>

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	3,000 00
Total liabilities, as per books of the company,	<u>\$39,000 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,663 85	
Income from sale of gas,		\$4,628 56
residuals,		124 50
other sources,		32 40
Balance to profit and loss,	121 61	
	<u>\$4,785 46</u>	<u>\$4,785 46</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$4,791 48
Balance of gas manufacturing account,		121 61
Interest received,		62 91
Interest paid,	\$75 83	
Construction charged off,	5,531 25	
Other items,	28 30	
Balance June 30, 1892,		659 38
	<u>\$5,635 38</u>	<u>\$5,635 38</u>

NATICK ELECTRIC COMPANY.

ASSETS.

Real estate,	\$25,562 80
Steam plant,	30,477 81
Electric plant,	31,570 83
Lines, meters, lamps and globes,	83,833 33
Wiring,	12,103 40
Due for electric light and power,	2,075 02
Fuel on hand,	1,725 31
Carbons on hand,	
Oil and waste on hand,	
Incandescent lamps on hand,	
Globes on hand,	
Other materials on hand,	
Motors on hand,	
Electric fixtures on hand,	
Sundry accounts due the company,	15 00
Cash on hand,	423 76
Total assets, as per books of the company,	\$187,787 26
Profit and loss balance,	9,414 01
	<u>\$197,201 27</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	35,000 00
Notes payable,	11,983 37
Unpaid bills,	110,217 90
Total liabilities, as per books of the company,	<u>\$197,201 27</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$12,176 61	
Income from sale of light and power,		\$13,672 80
Balance to profit and loss,	1,496 19	
	<u>\$13,672 80</u>	<u>\$13,672 80</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$5,170 33	
Balance of electric manufacturing account,		\$1,496 19
Unpaid bills omitted from liabilities June 30, 1891,	197 00	
Interest paid,	5,542 87	
Balance June 30, 1892,		9,414 01
	<u>\$10,910 20</u>	<u>\$10,910 20</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,670 38
Machinery and manufacturing appliances,	6,300 00
Street mains,	14,340 11
Meters,	1,980 12
Due for gas,	1,360 24
Gas coal on hand,	1,953 09
Coke on hand,	98 00
Tar on hand,	257 50
Purifying materials on hand,	20 00
Stoves on hand,	1,107 45
Gas fixtures on hand,	486 23
Sundry accounts due the company,	926 74
Office furniture,	195 64
Cash on hand,	16 58

Total assets, as per books of the company, \$45,712 08

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	9,525 00
Unpaid bills,	2,862 20

Total liabilities, as per books of the company, \$32,387 20

Profit and loss balance, 13,324 88

\$45,712 08

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,864 91	
Income from sale of gas,		\$5,657 96
residuals,		503 66
other sources,		53 03
Balance to profit and loss,	349 74	
	\$6,214 65	\$6,214 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$13,546 27
Balance of gas manufacturing account,		349 74
Interest paid,	\$471 13	
Liabilities omitted from balance sheet June 30, 1891,	100 00	
Balance June 30, 1892,	13,324 88	
	\$13,896 01	\$13,896 01

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$164,195 73
Machinery and manufacturing appliances,	25,083 86
Street mains and services,	137,871 82
Meters (gas),	16,015 63
Due for gas,	3,865 92
Gas coal on hand,	3,030 65

Coke on hand,	\$24 00
Tar on hand,	583 00
Coffin Street extension,	868 14
Purifying materials on hand,	431 00
Shop account,	2,412 93
Other gas materials on hand,	4,586 07
Stoves on hand,	7,680 01
Gas and electric fixtures on hand,	3,726 44
Real estate (electric),	57,763 85
Steam plant (electric),	67,635 03
Electric plant,	223,474 78
Lines, meters, lamps and globes (electric), }	
Patent rights,	17,000 00
Due for electric light and power,	7,010 76
Fuel on hand (electric light),	802 48
Carbons on hand,	704 44
Oil and waste on hand,	107 29
Incandescent lamps on hand,	859 93
Globes on hand,	89 77
Other electric materials on hand,	12,913 64
Motors on hand,	9,189 46
Books and stationery,	156 55
Horses, wagons, etc.,	746 40
Sundry accounts due the company,	12,251 98
Office furniture,	1,546 25
Cash on hand,	381 93
Notes receivable,	434 90
Tools and supplies,	6,613 27
Total assets, as per books of the company,	\$790,057 91

LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	171,800 00
Unpaid bills,	7,989 00
Deposits,	360 00
Interest due but not paid,	1,478 70
Insurance reserve,	2,258 01
Depreciation fund,	29,927 93
Total liabilities, as per books of the company,	\$763,813 64
Profit and loss balance,	26,244 27
	\$790,057 91

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$44,879 91	
{ electric,	64,886 66	
Income from sale of gas,		\$70,161 39
residuals,		6,872 11
sale of electric light and power,		90,890 52
other sources, { gas,		766 35
{ electric,		1,889 65
Balance to profit and loss, { gas,	32,920 94	
{ electric,	27,892 51	
	\$170,580 02	\$170,580 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$13,487 45
Balance of gas manufacturing account,		32,920 94
Balance of electric manufacturing account,		27,892 51
Electric jobbing account,		387 30
Rents,		302 01
Merchandise account,		459 81
Sales of lamps and fixtures,		1,258 93
Dividends declared,	\$33,000 00	
Interest paid,	9,711 14	
Wiring account,	495 80	
Depreciation fund,	6,632 49	
Depreciation,	66 88	
Shop account,	557 87	
Balance June 30, 1892,	26,244 27	
	<hr/>	<hr/>
	\$76,708 95	\$76,708 95

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	5,205 34
Meters (gas),	1,850 08
Due for gas,	2,485 34
Gas coal on hand,	3,361 25
Coke on hand,	100 00
Tar on hand,	230 00
Enrichers on hand,	233 00
Purifying materials on hand,	
Other gas materials on hand,	252 60
Gas fixtures on hand,	98 81
Real estate (electric),	61,148 45
Steam plant (electric),	
Electric plant,	
Lines, meters, lamps and globes (electric),	13,739 42
Due for electric light and power,	1,501 18
Fuel on hand (electric light),	104 50
Carbons on hand,	75 00
Oil and waste on hand,	18 15
Incandescent lamps on hand,	95 00
Globes on hand,	72 80
Motors on hand,	825 25
Electric fixtures on hand,	294 50
Wagons, tools, etc.,	482 00
Sundry accounts due the company,	1,503 00
Office furniture,	46 22
Cash on hand,	1,189 63
New construction,	3,572 87

Total assets, as per books of the company, \$174,616 82

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	14,000 00
Unpaid bills,	2,362 17
Unpaid dividends,	570 50
Total liabilities, as per books of the company,	\$156,932 67
Profit and loss balance,	17,684 15
	<u>\$174,616 82</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,787 93	
{ electric,	12,153 48	
Income from sale of gas,		\$16,678 11
residuals,		1,571 38
sale of electric light and power,		18,826 79
Balance to profit and loss, { gas,	6,461 56	
{ electric,	6,673 31	
	<u>\$37,076 28</u>	<u>\$37,076 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$14,670 01
Balance of gas manufacturing account,		6,461 56
Balance of electric manufacturing account,		6,673 31
Old bills collected,		52 40
Rents,		200 00
Other items of income,		125 00
Dividends declared,	\$8,400 00	
Interest paid,	766 68	
Real estate repairs,	40 45	
Old electric bills,	925 03	
Old gas bills,	365 97	
Balance June 30, 1892,	17,684 15	
	<u>\$28,182 28</u>	<u>\$28,182 28</u>

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$73,000 00
Machinery and manufacturing appliances (gas),	98,355 54
Street mains (gas),	175,257 60
Meters (gas),	18,295 84
Due for gas,	20,982 55
Gas coal on hand,	2,973 20
Coke on hand,	30 00
Tar on hand,	1,250 00
Other gas materials on hand,	922 00
Stoves on hand,	427 97
Gas fixtures on hand,	1,195 00
Real estate (electric),	20,345 22
Steam plant (electric),	27,860 36
Electric plant,	27,612 51
Lines, meters, lamps and globes (electric),	78,515 78

Due for electric light and power,	\$4,890 52
Fuel on hand (electric light),	189 00
Carbons on hand,	130 00
Oil and waste on hand,	23 02
Incandescent lamps on hand,	233 60
Globes on hand,	3 20
Other electric materials on hand,	1,826 18
Horses, wagons, etc.,	571 00
Sundry accounts due the company,	5,618 07
Office furniture,	447 65
Cash on hand,	11,489 35
Notes receivable,	2,251 28
Investments,	10,395 27
Total assets, as per books of the company,	\$85,091 71

LIABILITIES.

Capital stock,	\$225,000 00
Bonds issued,	100,000 00
Notes payable,	38,000 00
Unpaid bills,	9,219 67
Deposits,	65 00
Unpaid dividends,	984 00
Reserved fund,	12,672 50
Contingent fund,	25,000 00
Total liabilities, as per books of the company,	\$410,941 17
Profit and loss balance,	174,150 54
	\$585,091 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$82,997 37	
{ electric,	22,076 59	
Income from sale of gas,		\$97,968 58
residuals,		13,169 71
sale of electric light and power,		31,728 96
other sources,		2,055 37
Balance to profit and loss, { gas,	30,196 29	
{ electric,	9,652 37	
	\$144,922 62	\$144,922 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$156,772 15
Balance of gas manufacturing account,		30,196 29
Balance of electric manufacturing account,		9,652 37
Rents,		1,520 00
Premium on new stock,		12,672 50
Dividends declared,	\$16,000 00	
Interest paid,	7,420 69	
Reserved fund,	12,672 50	
Depreciation,	405 74	
Repairs of real estate, not included in plant,	163 84	
Balance June 30, 1892,	174,150 54	
	\$210,813 31	\$210,813 31

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,300 00
Machinery and manufacturing appliances (gas),	25,696 04
Street mains (gas),	20,000 00
Meters (gas),	4,400 50
Due for gas,	2,646 72
Tar on hand,	473 20
Enrichers on hand,	64 00
Stoves on hand,	1,996 68
Gas fixtures on hand, }	
Real estate (electric),	5,700 00
Steam plant (electric),	10,016 '80
Electric plant,	8,827 59
Lines, meters, lamps and globes (electric),	17,780 37
Due for electric light and power,	842 59
Carbons on hand,	32 00
Incandescent lamps on hand,	350 00
Globes on hand,	100 00
Other electric materials on hand,	750 00
Horses, wagons, etc.,	752 90
Sundry accounts due the company,	882 08
Office furniture,	946 50
Cash on hand,	4,584 50
Investments,	4,123 00
Total assets, as per books of the company,	\$126,265 47

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	40,000 00
Total liabilities, as per books of the company,	\$90,000 00
Profit and loss balance,	36,265 47
	\$126,265 47

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$21,820 82	
{ electric,	11,643 43	
Income from sale of gas,		\$28,635 85
residuals,		3,329 45
sale of electric light and power,		18,701 79
other sources,		776 93
Balance to profit and loss, { gas,	10,871 41	
{ electric,	7,058 36	
	\$51,444 02	\$51,444 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$31,935 19
Balance of gas manufacturing account,		10,871 41
Balance of electric manufacturing account,		7,058 36
Dividends declared,	\$4,000 00	
Interest paid,	2,099 49	
Retirement of capital stock of N. A. E. L. & P. Co.,	7,500 00	
Balance June 30, 1892,	36,265 47	
	<u>\$49,864 96</u>	<u>\$49,864 96</u>

NORTHAMPTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$14,108 43
Electric plant,	38,208 39
Steam plant,	
Lines, lamps and globes,	30,517 32
Meters,	1,338 08
Fuel on hand,	75 00
Oil and waste on hand,	75 00
Incandescent lamps on hand,	150 00
Insurance,	145 00
Horses, wagons, etc.,	285 20
Sundry accounts due the company,	1,716 11
Office furniture and tools,	182 18
Cash on hand,	340 79
Total assets, as per books of the company,	<u>\$87,141 50</u>

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	9,000 00
Notes payable,	14,000 00
Unpaid bills,	317 13
Total liabilities, as per books of the company,	<u>\$82,017 13</u>
Profit and loss balance,	5,124 37
	<u>\$87,141 50</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,659 90	
Income from sale of light and power,		\$17,566 68
Balance to profit and loss,	4,906 78	
	<u>\$17,566 68</u>	<u>\$17,566 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$2,688 81
Balance of electric manufacturing account,		4,906 78
Rents,		294 50
Other items of income,		7 72
Dividends declared,	\$1,467 50	
Interest paid,	1,305 94	
Balance June 30, 1892,	5,124 37	
	<u>\$7,897 81</u>	<u>\$7,897 81</u>

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$24,900 00
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	1,982 47
Gas coal on hand,	353 80
Coke on hand,	18 75
Tar on hand,	108 00
Enrichers on hand,	17 59
Purifying materials on hand,	60 00
Other materials on hand,	1,028 08
Stoves on hand,	147 19
New gas holder,	16,218 54
Sundry accounts due the company,	1,161 99
Cash on hand,	1,850 23
Investments,	5,375 50
Total assets, as per books of the company,	<u>\$76,222 14</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	10,000 00
Reserved fund,	5,418 50
Total liabilities, as per books of the company,	<u>\$65,418 50</u>
Profit and loss balance,	10,803 64
	<u>\$76,222 14</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,003 80	
Income from sale of gas,		\$22,145 69
residuals,		2,253 33
other sources,		31 65
Balance to profit and loss,	6,426 87	
	<u>\$24,430 67</u>	<u>\$24,430 67</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$9,390 92
Balance of gas manufacturing account,		6,426 87
Interest received,		363 01
Rents,		220 83
Dividends declared,	\$1,000 00	
Interest paid,	331 08	
Construction charged off,	243 33	
Depreciation,	931 85	
Old bills,	91 73	
Balance June 30, 1892,	10,803 64	
	<u>\$16,401 63</u>	<u>\$16,401 63</u>

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$47,474 72
Machinery and manufacturing appliances,	22,483 28
Street mains,	24,669 07
Meters,	4,261 94
Due for gas,	1,484 00
Gas coal on hand,	2,843 10
Coke on hand,	188 40
Tar on hand,	465 00
Enrichers on hand,	170 50
Purifying materials on hand,	118 13
Other materials on hand,	393 53
Stoves on hand,	644 80
Gas fixtures on hand,	856 21
Sundry accounts due the company,	348 25
Office furniture,	262 50
Cash on hand,	2,419 44
Notes receivable,	686 18
Total assets, as per books of the company,	<u>\$109,759 05</u>

LIABILITIES.

Capital stock,	\$68,100 00
Bonds issued,	33,915 00
Unpaid bills,	101 17
Unpaid dividends,	2,043 00
Interest due but not paid,	508 72

Total liabilities, as per books of the company,	\$104,667 89
Profit and loss balance,	5,091 16

\$109,759 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,218 12	
Income from sale of gas,		\$25,204 95
residuals,		2,904 25
other sources,		119 29
Balance to profit and loss,	11,010 37	
	<u>\$28,228 49</u>	<u>\$28,228 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$6,780 76
Balance of gas manufacturing account,		11,010 37
Interest received,		137 25
Premium on new stock,		2,661 00
Other items of income,		169 53
Dividends declared,	\$4,086 00	
Interest paid,	2,816 59	
Depreciation,	6,104 16	
Stock premiums returned,	2,661 00	
Balance June 30, 1892,	5,091 16	
	<u>\$20,758 91</u>	<u>\$20,758 91</u>

NORTH ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$18,375 00
Steam plant,	43,039 57
Electric plant,	36,454 15
Lines, meters, lamps and globes,	38,515 06
Insurance,	1,205 52
Due for electric light and power,	4,541 57
Fuel on hand,	5,277 59
Carbons on hand,	150 00
Oil and waste on hand,	351 60
Incandescent lamps on hand,	750 05
Globes on hand,	21 86
Other electric materials on hand,	3,700 91
Motors on hand,	3,000 00
Electric fixtures, tools, etc.,	616 35
Sundry accounts due the company,	3,532 32
Office furniture,	52 75
Cash on hand,	75 02
Total assets, as per books of the company,	<u>\$159,659 32</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	15,100 00
Notes payable,	48,200 79
Unpaid bills,	13,735 80
Total liabilities, as per books of the company,	<u>\$157,036 59</u>
Profit and loss balance,	2,622 73
	<u>\$159,659 32</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,407 73	
Income from sale of light and power,		\$23,404 51
Balance to profit and loss,	4,996 78	
	<u>\$23,404 51</u>	<u>\$23,404 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$542 35
Balance of electric manufacturing account,		4,996 78
Interest received,		184 25
Rents,		578 50
Interest paid,	\$3,294 00	
Depreciation,	385 15	
Balance June 30, 1892,	2,622 73	
	<u>\$6,301 88</u>	<u>\$6,301 88</u>

NORTH SHORE ELECTRIC COMPANY (REVERE).

ASSETS.

Real estate,	\$15,471 14
Steam plant,	47,140 35
Electric plant,	93,399 45
Lines, meters and transformers,	85,359 25
Franchise,	10,000 00
Due for electric light and power,	5,038 35
Fuel on hand,	79 10
Carbons on hand,	90 00
Oil and waste on hand,	64 00
Incandescent lamps on hand,	663 10
Globes on hand,	39 00
Other materials on hand,	513 16
Tools,	39 10
Unexpired insurance,	201 64
Horses, wagons, etc.,	245 00
Sundry accounts due the company,	696 00
Office furniture,	187 30
Cash on hand,	796 26
Notes receivable,	450 00
Taxes,	201 60
Unearned interest,	198 13

Total assets, as per books of the company,	\$260,871 93
Profit and loss balance,	1,615 72

\$262,487 65

LIABILITIES.

Capital stock,	\$125,000 00
Bonds issued,	75,000 00
Notes payable,	48,906 55
Unpaid bills,	11,330 62
Unpaid dividends,	2,250 48

Total liabilities, as per books of the company,	\$262,487 65
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$14,152 65	
Income from sale of light and power,		\$19,970 34
Balance to profit and loss,	5,817 69	
	\$19,970 34	\$19,970 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$323 31	
Balance of electric manufacturing account,		\$5,817 69
Interest paid,	7,110 07	
Other items,	03	
Balance June 30, 1892,		1,615 72
	<hr/> \$7,433 41	<hr/> \$7,433 41

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances, }	8,118 57
Street mains,	
Meters,	886 02
Due for gas,	1,169 76
Gas coal on hand,	657 60
Cash on hand,	67 87
Total assets, as per books of the company,	<u>\$13,899 82</u>

LIABILITIES.

Capital stock,	\$12,000 00
Total liabilities, as per books of the company,	<u>\$12,000 00</u>
Profit and loss balance,	1,899 82
	<u>\$13,899 82</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$2,843 95	
Income from sale of gas,		\$3,586 12
Balance to profit and loss,	742 17	
	<u>\$3,586 12</u>	<u>\$3,586 12</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$1,157 65
Balance of gas manufacturing account,		742 17
Balance June 30, 1892,	\$1,899 82	
	<u>\$1,899 82</u>	<u>\$1,899 82</u>

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,703 28
Steam plant,	8,466 73
Electric plant,	4,970 90
Lines, meters, lamps and globes,	20,725 60
Due for electric light and power,	660 38
Fuel on hand,	1 05
Carbons on hand,	36 10
Oil and waste on hand,	12 55
Incandescent lamps on hand,	73 10
Globes on hand,	1 75
Other materials on hand,	573 74
Tools on hand,	51 95
Sundry accounts due the company,	131 20
Cash on hand,	756 34
Total assets, as per books of the company,	<u>\$38,164 67</u>
Profit and loss balance,	7,079 59
	<u>\$45,244 26</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	15,000 00
Unpaid bills,	5,244 26
Total liabilities, as per books of the company,	<u>\$45,244 26</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,871 65	
Income from sale of light and power,		\$6,417 61
other sources,		29 48
Balance to profit and loss,		424 56
	<u>\$6,871 65</u>	<u>\$6,871 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$5,267 36	
Balance of electric manufacturing account,	424 56	
Wiring account,	162 39	
Interest paid,	1,200 00	
Other items,	25 28	
Balance June 30, 1892,		\$7,079 59
	<u>\$7,079 59</u>	<u>\$7,079 59</u>

GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,208 97	
Income from sale of gas,		\$4,097 59
residuals,		453 10
other sources,		5 68
Balance,*		2,652 60
	<u>\$7,208 97</u>	<u>\$7,208 97</u>

PALMER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$7,797 06
Steam plant,	13,821 20
Electric plant,	12,604 18
Lines, meters, lamps and transformers,	28,876 09
Patent rights,	6,000 00
Due for electric light and power,	817 81
Fuel on hand,	252 20
Carbons on hand,	84 00
Oil and waste on hand,	31 40
Incandescent lamps on hand,	201 20
Globes on hand,	22 50
Other materials on hand,	39 12
Cash on hand,	441 41
Unexpired insurance,	106 51
Total assets, as per books of the company,	<u>\$71,094 68</u>

* 2,097,400 feet of gas used in the mills of the company and not included in the above income.

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20 000 00
Unpaid bills,	19,217 91
Total liabilities, as per books of the company,	\$69,217 91
Profit and loss balance,	1,876 77
	<u>\$71,094 68</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,859 43	
Income from sale of light and power,		\$6,309 83
Balance to profit and loss,	1,450 40	
	<u>\$6,309 83</u>	<u>\$6,309 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,640 71
Balance of electric manufacturing account,		1,450 40
Wiring account,		1 39
Interest paid,	\$1,215 73	
Balance June 30, 1892,	1,876 77	
	<u>\$3,092 50</u>	<u>\$3,092 50</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$40,753 97
Steam plant,	29,762 27
Electric plant,	65,044 89
Lines, meters, lamps and globes,	29,889 53
Due for electric light and power,	4,307 23
Fuel on hand,	278 10
Carbons on hand,	36 81
Incandescent lamps on hand,	29 46
Globes on hand,	62 78
Other materials on hand,	425 00
Tools,	1,172 94
Unexpired insurance and interest,	775 16
Horses, wagons, etc,	255 00
Sundry accounts due the company,	235 90
Office furniture,	484 97
Cash on hand,	1,013 85
Investments,	5,992 65
Total assets, as per books of the company,	<u>\$180,520 51</u>

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	60,000 00
Unpaid bills,	6,615 54
Amounts due from the company, not included above,	187 30
Total liabilities, as per books of the company,	<u>\$166,802 84</u>
Profit and loss balance,	13,717 67
	<u>\$180,520 51</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$29,206 02	
Income from sale of light and power,		\$42,014 68
other sources,		15 00
Balance to profit and loss,	12,823 66	
	<u>\$42,029 68</u>	<u>\$42,029 68</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$3,079 49
Balance of electric manufacturing account,		12,823 66
Rents,		825 00
Other items of income,		4 20
Interest paid,	\$2,900 00	
Real estate expenses,	19 44	
Rebates on old bills,	95 24	
Balance June 30, 1892,	13,717 67	
	<u>\$16,732 35</u>	<u>\$16,732 35</u>

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$30,650 85
Machinery and manufacturing appliances,	30,906 12
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	4,109 04
Coal on hand,	1,542 00
Enrichers on hand,	306 25
Stoves on hand,	25 00
Sundry accounts due the company,	301 58
Cash on hand,	1,194 03
Notes receivable,	26,150 00
Investments,	2,450 00
Total assets, as per books of the company,	<u>\$123,284 87</u>

LIABILITIES.

Capital stock,	\$62,500 00
Notes payable,	3,500 00
Unpaid bills,	300 00
Reserved fund,	40,000 00
Total liabilities, as per books of the company,	<u>\$106,300 00</u>
Profit and loss balance,	16,984 87
	<u>\$123,284 87</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$16,494 45	
Income from sale of gas,		\$25,273 26
residuals,		109 24
other sources,		335 75
Balance to profit and loss,	9,223 80	
	<u>\$25,718 25</u>	<u>\$25,718 25</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$10,906 54
Balance of gas manufacturing account,		9,223 80
Interest received,		8,788 52
Rents,		119 90
Dividends declared,	\$10,625 00	
Interest paid,	1,428 89	
Balance June 30, 1892,	16,984 87	
	<u>\$29,038 76</u>	<u>\$29,038 76</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$9,475 89
Steam plant,	35,696 79
Electric plant,	44,334 90
Lines, meters, lamps and globes,	27,224 01
Franchise,	8,000 00
Due for electric light and power,	2,122 93
Fuel on hand,	200 00
Carbons on hand,	33 00
Oil and waste on hand,	35 10
Incandescent lamps on hand,	190 20
Globes on hand,	4 50
Other materials on hand,	612 31
Motors on hand,	275 00
Sundry accounts due the company,	50 00
Office furniture,	77 00
Cash on hand,	443 24
Unexpired insurance,	48 80
Unearned interest,	14 85
Total assets, as per books of the company,	<u>\$128,838 52</u>
Profit and loss balance,	543 98
	<u>\$129,382 50</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	30,000 00
Notes payable,	35,492 31
Unpaid bills,	23,104 39
Interest due but not paid,	785 80
Total liabilities, as per books of the company,	<u>\$129,382 50</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,401 27	
Income from sale of light and power,		\$16,345 30
other sources,		19 50
Balance to profit and loss,	1,963 53	
	<u>\$16,364 80</u>	<u>\$16,364 80</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$448 53
Balance of electric manufacturing account,		1,963 53
Wiring account,		36 79
Interest paid,	\$2,992 83	
Balance June 30, 1892,		543 98
	<u>\$2,992 83</u>	<u>\$2,992 83</u>

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	2,028 55
Gas coal on hand,	130 32
Coke on hand,	57 43
Tar on hand,	70 00
Enrichers on hand,	6 25
Purifying materials on hand,	44 09
Other materials on hand,	1,484 34
Stoves on hand,	8 00
Gas fixtures on hand,	1,365 55
Sundry accounts due the company,	337 89
Office furniture,	48 19
Cash on hand,	461 38
Total assets, as per books of the company,	<u>\$46,041 99</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	1,500 00
Unpaid dividends,	76 50
Amounts due from the company, not included above,	283 40

Total liabilities, as per books of the company,	\$41,859 90
Profit and loss balance,	4,182 09

\$46,041 99

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,433 45	
Income from sale of gas,		\$8,398 57
residuals,		463 00
Balance to profit and loss,	2,428 12	
	<u>\$8,861 57</u>	<u>\$8,861 57</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$4,045 70
Balance of gas manufacturing account,		2,428 12
Dividends declared,	\$2,000 00	
Interest paid,	216 52	
Construction charged off,	75 21	
Balance June 30, 1892,	4,182 09	
	<u>\$6,473 82</u>	<u>\$6,473 82</u>

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$9,588 14
Steam plant,	
Electric plant,	102,388 67
Lines, meters, lamps and globes, }	
Due for electric light and power,	3,568 84
Fuel on hand,	57 50
Carbons on hand,	30 00
Oil and waste on hand,	67 00
Incandescent lamps on hand,	165 50
Globes on hand,	6 25
Other materials on hand,	522 55
Electric fixtures on hand,	216 60
Horses, wagons, etc.,	721 00
Office furniture,	126 50
Cash on hand,	153 82

Total assets, as per books of the company, \$117,612 37

LIABILITIES.

Capital stock,	\$89,700 00
Notes payable,	18,800 00
Unpaid bills,	3,128 74
Unpaid dividends,	212 00

Total liabilities, as per books of the company, \$111,840 74

Profit and loss balance, 5,771 63

\$117,612 37

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,114 46	
Income from sale of light and power,		\$28,270 66
Balance to profit and loss,	6,156 20	
	\$28,270 66	\$28,270 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$5,067 04
Balance of electric manufacturing account,		6,156 20
Premium on new stock,		27 00
Dividends declared,	\$4,050 00	
Interest paid,	1,428 61	
Balance June 30, 1892,	5,771 63	
	\$11,250 24	\$11,250 24

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	304,563 30
Street mains,	330,665 84
Meters,	80,881 21
Due for gas,	25,893 82
Gas coal on hand,	5,988 88
Enrichers on hand,	3 00
Purifying materials on hand,	539 68
Other materials on hand,	3,869 88
Patent rights,	50,000 00
Gas on hand,	1,092 13
Sundry accounts due the company,	953 92
Cash on hand,	50,153 23
Notes receivable,	39,905 00
Total assets, as per books of the company,	<u>\$1,010,875 80</u>

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	3,409 57
Deposits,	5,081 00
Amounts due from the company, not included above,	2,583 68
Total liabilities, as per books of the company,	<u>\$611,074 25</u>
Profit and loss balance,	399,801 55
	<u>\$1,010,875 80</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$191,524 19	
Income from sale of gas,		\$250,133 81
Balance to profit and loss,	58,609 62	
	<u>\$250,133 81</u>	<u>\$250,133 81</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$397,843 55
Balance of gas manufacturing account,		58,609 62
Interest received,		1,466 02
Rents,		1,373 97
Other items of income,		508 39
Dividends declared,	\$60,000 00	
Balance June 30, 1892,	399,801 55	
	<u>\$459,801 55</u>	<u>\$459,801 55</u>

SALEM ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (electric),	\$45,000 00
Steam plant,	75,000 00
Electric plant,	39,500 00
Lines,	58,500 00
Lamps,	17,000 00
Meters,	1,600 00
Due for electric light and power,	7,965 71
Fuel on hand,	2,048 75
Carbons on hand,	265 00
Incandescent lamps on hand,	507 91
Globes on hand,	20 21
Other materials on hand,	764 74
Sundry accounts due the company,	189 53
Furniture and fixtures,	1,000 00
Cash on hand,	704 69
Investments,	2,000 00
Total assets, as per books of the company,	<u>\$252,066 54</u>

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	41,200 00
Unpaid bills,	17,311 25
Surplus fund,	10,000 00
Total liabilities, as per books of the company,	<u>\$243,511 25</u>
Profit and loss balance,	8,555 29
	<u>\$252,066 54</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$53,078 10	
Income from sale of light and power,		\$83,494 19
Balance to profit and loss,	30,416 09	
	<u>\$83,494 19</u>	<u>\$83,494 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$29,980 48
Balance of electric manufacturing account,		30,416 09
Apportionment of profits prior to increase of capital,	\$21,000 00	
Jobbing account,		1,106 49
Other items of income,		184 61
Dividends declared,	8,925 00	
Interest paid,	2,083 61	
Franchise charged off,	10,000 00	
Depreciation,	11,113 29	
Other items,	10 48	
Balance June 30, 1892,	8,555 29	
	<u>\$61,687 67</u>	<u>\$61,687 67</u>

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$149,041 42
Machinery and manufacturing appliances,	62,500 00
Street mains,	95,000 00
Meters (gas),	13,800 00
Due for gas,	10,731 05
Gas coal on hand,	3,044 51
Tar on hand,	1,725 00
Enrichers on hand,	1,582 73
Purifying materials on hand,	375 60
Other materials on hand,	1,298 95
Stoves on hand,	363 09
Gas fixtures on hand,	420 62
Horses, wagons, etc.,	560 00
Office furniture,	200 00
Cash on hand,	11,477 76
Investments,	3,885 25

Total assets, as per books of the company, \$356,005 98

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	427 00
Amounts due from the company, not included above,	2,468 00

Total liabilities, as per books of the company, \$302,895 00

Profit and loss balance, 53,110 98

\$356,005 98

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$45,075 65	
Income from sale of gas,		\$62,023 12
residuals,		6,708 13
Balance to profit and loss,	23,655 60	
	<u>\$68,731 25</u>	<u>\$68,731 25</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$47,715 03
Balance of gas manufacturing account,		23,655 60
Interest received,		41 67
Rents,		220 30
Dividends declared,	\$18,000 00	
Interest paid,	134 38	
Jobbing account,	387 24	
Balance June 30, 1892,	53,110 98	
	<u>\$71,632 60</u>	<u>\$71,632 60</u>

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$21,160 85
Steam plant,	46,313 60
Electric plant,	45,709 61
Pole lines,	118,963 15
Meters,	2,249 95
Transformers,	5,816 64
Wiring,	548 32
Arc lamps,	168 20
Artesian well,	1,900 00
Due for electric light and power,	4,654 30
Fuel on hand,	1,673 60
Carbons on hand,	185 43
Oil and waste on hand,	93 03
Incandescent lamps on hand,	791 45
Globes on hand,	6 28
Other materials on hand,	1,148 68
Belting,	1,263 18
Tools,	902 81
Horses, wagons, etc.,	780 00
Sundry accounts due the company,	574 25
Office furniture,	402 05
Cash on hand,	1,832 48
Unexpired insurance,	185 55
Total assets, as per books of the company,	<u>\$257,323 41</u>

LIABILITIES.

Capital stock,	\$172,100 00
Notes payable,	71,100 00
Unpaid bills,	8,413 30
Total liabilities, as per books of the company,	<u>\$251,613 30</u>
Profit and loss balance,	5,710 11
	<u>\$257,323 41</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$34,103 31	
Income from sale of light and power,		\$45,378 10
Balance to profit and loss,	11,274 79	
	<u>\$45,378 10</u>	<u>\$45,378 10</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$7,816 91
Balance of electric manufacturing account,		11,274 79
Dividends declared,	\$9,813 00	
Interest paid,	3,568 59	
Balance June 30, 1892,	5,710 11	
	<u>\$19,091 70</u>	<u>\$19,091 70</u>

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery and manufacturing appliances, }	279,121 76
Street mains,	
Meters,	21,109 27
Due for gas,	8,393 63
Gas coal on hand,	5,717 23
Coke on hand,	203 78
Gas on hand,	148 08
Enrichers on hand,	14 47
Purifying materials on hand,	488 00
Other materials on hand,	1,685 95
Patent rights,	25,000 00
Sundry accounts due the company,	2,014 28
Cash on hand,	38,969 89
Notes receivable,	1,373 55
Investments,	24,000 00
Total assets, as per books of the company,	<u>\$609,187 65</u>

LIABILITIES.

Capital stock,	\$440,000 00
Notes payable,	25,000 00
Unpaid bills,	9,419 54
Deposits,	1,903 95
Amounts due from the company, not included above,	953 03
Total liabilities, as per books of the company,	<u>\$477,276 52</u>
Profit and loss balance,	131,911 13
	<u>\$609,187 65</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$82,079 34	
Income from sale of gas,		\$113,328 38
residuals,		20,371 31
Balance to profit and loss,	51,620 35	
	<u>\$133,699 69</u>	<u>\$133,699 69</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$99,639 69
Balance of gas manufacturing account,		51,620 35
Rents,		1,712 19
Dividends declared,	\$17,600 00	
Interest paid,	1,461 10	
Depreciation,	2,000 00	
Balance June 30, 1892,	131,911 13	
	<u>\$152,972 23</u>	<u>\$152,972 23</u>

SOUTHBIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,515 49
Machinery and manufacturing appliances (gas),	1,041 83
Street mains (gas),	7,058 00
Meters (gas),	1,485 56
Due for gas,	269 91
Coal on hand,	7 00
Tar on hand,	2 00
Gas oil on hand,	151 56
Other gas materials on hand,	137 47
Gas fixtures on hand,	115 62
Real estate (electric),	3,622 91
Steam plant (electric),	9,351 59
Electric plant,	11,401 28
Lines, meters, lamps and globes (electric),	14,893 15
Franchise,	2,650 00
Due for electric light and power,	187 73
Fuel on hand (electric light),	116 37
Carbons on hand,	9 00
Oil and waste on hand,	12 00
Incandescent lamps on hand,	44 40
Horses, wagons, etc.,	235 00
Sundry accounts due the company,	78 76
Office furniture,	125 50
Cash on hand,	238 91

Total assets, as per books of the company, \$58,751 04

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	13,500 00
Unpaid bills,	508 67

Total liabilities, as per books of the company, \$54,008 67

Profit and loss balance, 4,742 37

\$58,751 04

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$2,877 93	
{ electric,	6,796 12	
Income from sale of gas,		\$3,466 18
residuals,		35 20
sale of electric light and power,		9,751 82
Balance to profit and loss, { gas,	623 45	
{ electric,	2,955 70	
	\$13,253 20	\$13,253 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$4,757 77
Balance of gas manufacturing account,		623 45
Balance of electric manufacturing account,		2,955 70
Other items of income,		44 14
Dividends declared,	\$2,400 00	
Interest paid,	675 00	
Depreciation,	563 69	
Balance June 30, 1892,	4,742 37	
	<hr/>	<hr/>
	\$8,381 06	\$8,381 06

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Lines, meters, lamps and globes,	3,661 00
Due for electric light and power,	1,993 64
Incandescent lamps on hand,	100 00
Other materials on hand,	135 26
Sundry accounts due the company,	225 00
	<hr/>
Total assets, as per books of the company,	\$12,453 90

LIABILITIES.

Capital stock,	\$7,000 00
Unpaid bills,	1,891 29
Interest due but not paid,	200 00
Amounts due from the company, not included above,	3,362 61
	<hr/>
Total liabilities, as per books of the company,	\$12,453 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,074 25	
Income from sale of light and power,		\$4,274 25
Balance to profit and loss,	200 00	
	<hr/>	<hr/>
	\$4,274 25	\$4,274 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$200 00
Profits of former years now brought forward,		723 62
Interest paid,	\$350 00	
Depreciation,	573 62	
	<hr/>	<hr/>
	\$923 62	\$923 62

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$22,522 08
Machinery and manufacturing appliances (gas),	76,105 76
Street mains (gas),	36,003 49
Meters (gas),	3,636 08
Due for gas,	3,138 42
Gas coal on hand,	83 00
Coke on hand,	27 00
Pipe and fittings,	300 00
Enrichers on hand,	170 00
Purifying materials on hand,	7 00
Other gas materials on hand,	609 00
Stoves on hand,	4,227 00
Gas fixtures on hand,	581 32
Electric plant,	24,619 67
Lines, meters, lamps and globes (electric), }	
Due for electric light and power,	399 50
Carbons on hand,	80 00
Oil and waste on hand,	31 00
Globes on hand,	7 00
Tools,	625 00
Sundry accounts due the company,	3,262 43
Office furniture,	380 00
Notes receivable,	300 00
<hr/>	
Total assets, as per books of the company,	\$177,114 75
Profit and loss balance,	8,384 55
<hr/>	
	\$185,499 30

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	85,000 00
Unpaid bills,	1,023 72
Interest accrued,	2,550 00
Amounts due from the company, not included above,	11,925 58
<hr/>	
Total liabilities, as per books of the company,	\$185,499 30

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$9,857 46	
{ electric,	4,282 90	
Income from sale of gas,		\$14,720 00
residuals,		24 00
sale of electric light and power,		5,190 11
other sources,		700 00
Balance to profit and loss, { gas,	5,586 54	
{ electric,	907 21	
<hr/>		<hr/>
	\$20,634 11	\$20,634 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$10,548 30	
Balance of gas manufacturing account,		\$5,586 54
Balance of electric manufacturing account,		907 21
Rents,		770 00
Interest paid,		5,100 00
Balance June 30, 1892,		8,384 55
	<u>\$15,648 30</u>	<u>\$15,648 30</u>

SPRINGFIELD.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$168,756 69
Machinery and manufacturing appliances,	157,537 08
Street mains and services,	177,380 69
Meters,	31,568 23
Due for gas,	15,914 10
Gas coal on hand,	14,358 95
Coke on hand,	400 00
Tar on hand,	1,200 00
Enrichers on hand,	600 86
Purifying materials on hand,	283 50
Other materials and gas engines,	3,104 45
Stoves on hand,	750 00
Gas burners on hand,	836 88
Real estate (steam), . . . }	72,741 25
Steam plant and fittings, . }	
Due for steam,	3,109 13
Fuel on hand,	468 00
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	4,460 10
Office furniture,	965 00
Cash on hand,	19,772 48
Notes receivable,	207 00
Total assets, as per books of the company,	<u>\$675,914 39</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	45,000 00
Deposits,	800 59
Extension reserve,	35,242 69
Amounts due from the company, not included above,	11,746 87
Total liabilities, as per books of the company,	<u>\$592,790 15</u>
Profit and loss balance,	83,124 24
	<u>\$675,914 39</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$104,049 67	
Income from sale of gas,		\$143,344 19
residuals,		20,723 28
Balance to profit and loss,	60,017 80	
	<u>\$164,067 47</u>	<u>\$164,067 47</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$173,014 64
Balance of gas manufacturing account,		60,017 80
Interest received,		496 11
Rents,		1,365 52
Dividends declared,	\$40,000 00	
Interest paid,	2,568 13	
Extension reserve,	35,242 69	
Depreciation,	73,565 10	
Other items,	393 91	
Balance June 30, 1892,	83,124 24	
	<u>\$234,894 07</u>	<u>\$234,894 07</u>

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,000 00
Machinery and manufacturing appliances (gas), }	
Meters (gas), }	6,633 75
Street mains (gas),	4,810 45
Steam plant (electric),	2,000 00
Electric plant, }	
Lines, meters, lamps and globes (electric), }	3,000 00
Total assets, as per books of the company,	<u>\$17,444 20</u>
Profit and loss balance,	6,580 76
	<u>\$24,024 96</u>

LIABILITIES.

Capital stock,	\$24,000 00
Unpaid dividends,	24 96
Total liabilities, as per books of the company,	<u>\$24,024 96</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$1,894 27	
{ electric,	2,731 61	
Income from sale of gas,		\$2,273 58
sale of electric light and power,		3,514 11
Balance to profit and loss, { gas,	379 31	
{ electric,	782 50	
	<u>\$5,787 69</u>	<u>\$5,787 69</u>

SUBURBAN LIGHT AND POWER COMPANY.

ASSETS.		
Real estate,		\$10,000 00
Steam plant,	}	
Electric plant,		120,438 60
Lines, meters, lamps and globes (electric),		
Franchise,		75,000 00
Due for electric light and power,		3,938 78
Sundry accounts due the company,		4,692 67
Office furniture, . . . . .		.83 00
Cash on hand,		824 35
Total assets, as per books of the company,		\$214,977 40
Profit and loss balance,		24,084 60
		<u>\$239,062 00</u>

LIABILITIES.		
Capital stock,		\$159,400 00
Bonds issued,		36,500 00
Unpaid bills,		34,762 00
Amounts due from the company, not included above,		8,400 00
Total liabilities, as per books of the company,		<u>\$239,062 00</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$34,569 16	
Income from sale of light and power,		\$34,253 91
Balance to profit and loss,		315 25
	<u>\$34,569 16</u>	<u>\$34,569 16</u>

TAUNTON ELECTRIC LIGHTING COMPANY.

ASSETS.		
Real estate,		\$11,198 21
Steam plant,		17,677 46
Electric plant,		27,270 05
Lines, meters, lamps and globes,		13,870 79
Due for electric light and power,		2,135 06
Fuel on hand,		10 00
Carbons on hand,		18 00
Oil and waste on hand,		40 00
Incandescent lamps on hand,		66 00
Globes on hand,		25 00
Cash on hand,		769 27
Total assets, as per books of the company,		<u>\$73,079 84</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	12,500 00
Unpaid bills,	3,000 00

Total liabilities, as per books of the company,	\$55,500 00
Profit and loss balance,	17,579 84
	<u>\$73,079 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,947 75	
Income from sale of light and power,		\$22,850 75
Balance to profit and loss,	6,903 00	
	<u>\$22,850 75</u>	<u>\$22,850 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$14,624 46
Balance of electric manufacturing account,		6,903 00
Wiring account,		19 00
Other items of income,		25 14
Dividends declared,	\$2,800 00	
Interest paid,	691 76	
Depreciation,	500 00	
Balance June 30, 1892,	17,579 84	
	<u>\$21,571 60</u>	<u>\$21,571 60</u>

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,500 00
Machinery and manufacturing appliances,	
Street mains,	
Meters,	53,500 00
Due for gas,	13,821 35
Gas coal on hand,	204 36
Coke on hand,	2 10
Tar on hand,	1,925 00
Enrichers on hand,	20 88
Purifying materials on hand,	34 50
Other materials on hand,	252 00
Stoves on hand,	1,423 68
Gas fixtures on hand,	3,840 67
Lungren lamps,	695 07
Sundry accounts due the company,	2,849 50
Cash on hand,	1,221 38
Total assets, as per books of the company,	<u>\$106,290 49</u>

LIABILITIES.

Capital stock,	\$80,000 00
Deposits,	224 00
Total liabilities, as per books of the company,	<u>\$80,224 00</u>
Profit and loss balance,	26,066 49
	<u>\$106,290 49</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$42,697 58	
Income from sale of gas,		\$56,319 31
residuals,		7,107 56
other sources,		466 42
Balance to profit and loss,	21,195 71	
	<u>\$63,893 29</u>	<u>\$63,893 29</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$27,745 42
Balance of gas manufacturing account,		21,195 71
Rents,		150 00
Dividends declared,	\$8,000 00	
Construction charged off,	14,634 78	
Depreciation,	389 86	
Balance June 30, 1892,	26,066 49	
	<u>\$49,091 13</u>	<u>\$49,091 13</u>

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY (FRANKLIN).

ASSETS.

Real estate,	\$5,267 91
Steam plant,	8,552 73
Electric plant,	14,556 69
Lines, meters, lamps and transformers,	20,924 56
Due for electric light and power,	1,622 38
Fuel on hand,	184 30
Carbons on hand,	17 25
Oil and waste on hand,	24 60
Incandescent lamps on hand,	96 48
Globes on hand,	8 51
Other materials on hand,	672 67
Horses, wagons, etc.,	147 50
Sundry accounts due the company,	58 40
Office furniture,	74 85
Cash on hand,	1,276 24
Unexpired insurance,	146 95
Total assets, as per books of the company,	<u>\$53,632 02</u>
Profit and loss balance,	1,604 82
	<u>\$55,236 84</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	1,499 19
Unpaid bills,	2,207 65
Interest due but not paid,	1,530 00
Total liabilities, as per books of the company,	<u>\$55,236 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,153 00	
Income from sale of light and power,		\$7,982 98
other sources,		70 34
Balance to profit and loss,	900 32	
	<u>\$8,053 32</u>	<u>\$8,053 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$3,064 67	
Balance of electric manufacturing account,		\$900 32
Wiring account,		52 91
Account adjustment,		2,391 26
Interest,	1,872 64	
Other items,	12 00	
Balance June 30, 1892,		1,604 82
	<u>\$4,949 31</u>	<u>\$4,949 31</u>

UNITED ELECTRIC LIGHT COMPANY (SPRINGFIELD).

ASSETS.

Real estate,	\$102,059 94
Steam plant,	122,501 77
Electric plant,	155,183 10
Lines, meters, lamps and globes,	114,114 97
Due for electric light and power,	14,641 00
Fuel on hand,	2,524 94
Carbons on hand,	604 13
Oil and waste on hand,	43 70
Incandescent lamps on hand,	1,407 79
Globes on hand,	359 05
Motors on hand,	29,360 60
Horses, wagons, etc.,	456 00
Sundry accounts due the company,	6,388 75
Office furniture,	799 12
Cash on hand,	1,279 29
Total assets, as per books of the company,	<u>\$551,724 15</u>

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	125,000 00
Unpaid bills,	11,515 08
Amounts due from the company, not included above,	746 87
Total liabilities, as per books of the company,	<u>\$537,261 95</u>
Profit and loss balance,	14,462 20
	<u>\$551,724 15</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$78,373 94	
Income from sale of light and power,		\$124,169 37
Balance to profit and loss,	45,795 43	
	<u>\$124,169 37</u>	<u>\$124,169 37</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$8,821 41
Balance of electric manufacturing account,		45,795 43
Rents,		1,123 75
Other items of income,		20 42
Dividends declared,	\$23,667 00	
Interest paid,	7,765 28	
Expense accounts not heretofore charged off,	948 49	
Depreciation,	6,482 22	
Rebates and bad debts,	2,036 10	
Other items,	402 72	
Balance June 30, 1892,	14,462 20	
	<u>\$55,764 01</u>	<u>\$55,764 01</u>

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,395 68
Steam plant,	8,678 97
Electric plant,	10,063 81
Lines, meters, lamps and globes,	34,561 88
Fuel on hand,	353 50
Carbons on hand,	27 50
Oil and waste on hand,	65 60
Incandescent lamps on hand,	75 00
Globes on hand,	23 65
Other materials on hand,	397 42
Electric fixtures on hand,	105 00
Horses, wagons, etc.,	603 37
Sundry accounts due the company,	1,274 40
Office furniture,	54 03
Cash on hand,	2,658 22
Total assets, as per books of the company,	<u>\$65,338 03</u>

LIABILITIES.

Capital stock,	\$38,400 00
Notes payable,	23,500 00
Unpaid bills,	2,365 86
Total liabilities, as per books of the company,	<u>\$64,265 86</u>
Profit and loss balance,	1,072 17
	<u>\$65,338 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,932 70	
Income from sale of light and power,		\$8,278 42
Balance to profit and loss,	2,345 72	
	<u>\$8,278 42</u>	<u>\$8,278 42</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$246 71
Balance of electric manufacturing account,		2,345 72
Jobbing account,		301 34
Dividends declared,	\$692 00	
Interest paid,	1,129 60	
Balance June 30, 1892,	1,072 17	
	<u>\$3,593 77</u>	<u>\$3,593 77</u>

WAKEFIELD.

(See CITIZENS' GAS LIGHT COMPANY.)

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$33,170 29
Machinery and manufacturing appliances (gas),	80,572 49
Street mains (gas),	50,800 00
Meters (gas),	6,000 00
Due for gas,	7,183 85
Gas coal on hand,	1,119 60
Coke on hand,	27 00
Tar on hand,	2,025 75
Purifying materials on hand,	105 00
Other gas materials on hand,	1,371 61
Stoves on hand,	196 35
Gas fixtures on hand,	661 89
Steam plant (electric),	31,681 12
Electric plant,	26,319 67
Lines, meters, lamps and globes (electric),	31,835 51
Due for electric light and power,	4,240 62
Fuel on hand (electric light),	101 30
Carbons on hand,	129 66
Oil and waste on hand,	68 40
Incandescent lamps on hand,	252 33
Globes on hand,	14 30
Other electric materials on hand,	1,674 78
Horses, wagons, etc.,	788 10
Sundry accounts due the company,	3,182 72
Office furniture,	1,038 67
Cash on hand,	1,468 83
Total assets, as per books of the company,	<u>\$286,029 87</u>

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	46,500 00
Notes payable,	11,000 00
Total liabilities, as per books of the company,	<u>\$197,500 00</u>
Profit and loss balance,	88,529 87
	<u>\$286,029 87</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$35,985 97	
{ electric,	26,777 21	
Income from sale of gas,		\$49,795 76
residuals,		8,220 89
sale of electric light and power,		35,650 09
Balance to profit and loss, { gas,	22,030 68	
{ electric,	8,872 88	
	<hr/>	<hr/>
	\$93,666 74	\$93,666 74

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$78,246 53
Balance of gas manufacturing account,		22,030 68
Balance of electric manufacturing account,		8,872 88
Jobbing account (electric),	\$93 41	
Jobbing account (gas),		13 74
Other items of income,		83 69
Dividends declared,	9,800 00	
Interest paid,	2,252 79	
Construction charged off,	2,342 50	
Depreciation,	5,618 56	
Bad debts,	610 39	
Balance June 30, 1892,	88,529 87	
	<hr/>	<hr/>
	\$109,247 52	\$109,247 52

WALWORTH LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$20,287 49
Electric plant,	9,900 30
Lines, meters, lamps and globes,	6,845 93
Due for electric light and power,	2,154 19
Materials on hand,	9 49
Sundry accounts due the company,	212 09
Office furniture,	456 72
Cash on hand,	740 53
	<hr/>
Total assets, as per books of the company,	\$40,606 74

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	8,250 00
Notes payable,	300 00
Unpaid bills,	3,051 23
Reserved fund,	9,537 63
Depreciation fund,	4,467 88
	<hr/>
Total liabilities, as per books of the company,	\$40,606 74

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$26,335 27	
Income from steam heating,		\$6,784 76
sale of electric light and power,		21,200 48
steam power,		6,776 05
Balance to profit and loss,	8,426 02	
	<u>\$34,761 29</u>	<u>\$34,761 29</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$5,000 00
Balance of manufacturing account,		8,426 02
Interest paid,	\$703 17	
Reserved fund,	9,537 63	
Other items,	75 00	
Depreciation fund,	3,110 22	
	<u>\$13,426 02</u>	<u>\$13,426 02</u>

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,505 23
Steam plant,	7,533 00
Electric plant,	4,934 00
Lines, meters, lamps and globes,	16,877 04
Due for electric light and power,	496 79
Fuel on hand,	80 00
Carbons on hand,	18 00
Oil and waste on hand,	25 00
Incandescent lamps on hand,	37 00
Globes on hand,	7 00
Other materials on hand,	256 83
Station furniture and tools,	452 43
Cash on hand,	13 57
Unexpired insurance,	27 00
Total assets, as per books of the company,	<u>\$37,262 89</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	16,000 00
Unpaid bills,	37 50
Depreciation fund,	605 89
Total liabilities, as per books of the company,	<u>\$36,643 39</u>
Profit and loss balance,	619 50
	<u>\$37,262 89</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,698 30	
Income from sale of light and power,		\$6,686 77
other sources,		67 21
Balance to profit and loss,	2,055 68	
	<u>\$6,753 98</u>	<u>\$6,753 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,147 24
Balance of electric manufacturing account,		2,055 68
Jobbing account,		51 80
Dividends declared,	\$1,200 00	
Interest paid,	829 33	
Depreciation fund,	605 89	
Balance June 30, 1892,	619 50	
	<hr/>	<hr/>
	\$3,254 72	\$3,254 72

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	10,109 90
Street mains (gas),	10,000 00
Meters (gas),	2,000 00
Due for gas,	279 15
Gas coal on hand,	862 50
Coke on hand,	16 00
Tar on hand,	70 00
Gas on hand,	20 00
Other gas materials on hand,	25 00
Stoves on hand,	30 20
Real estate (electric),	9,771 14
Steam plant (electric),	11,634 81
Electric plant,	16,107 60
Lines, meters, lamps and globes (electric),	10,901 43
Due for electric light and power,	798 87
Fuel on hand (electric light),	125 00
Carbons on hand,	106 20
Oil and waste on hand,	68 00
Incandescent lamps on hand,	77 50
Globes on hand,	15 51
Other electric materials on hand,	1,351 70
Office furniture,	131 50
Cash on hand,	306 13
	<hr/>
Total assets, as per books of the company,	\$83,308 14

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	2,222 78
Unpaid bills,	1,385 11
	<hr/>
Total liabilities, as per books of the company,	\$78,607 89
Profit and loss balance,	4,700 25
	<hr/>
	\$83,308 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,031 51	
{ electric,	6,726 11	
Income from sale of gas,		\$3,667 64
residuals,		255 74
sale of electric light and power, . .		9,163 54
other sources (gas),		47 25
Balance to profit and loss, { gas,	939 12	
{ electric,	2,437 43	
	<hr/>	<hr/>
	\$13,134 17	\$13,134 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$4,414 77
Balance of gas manufacturing account,		939 12
Balance of electric manufacturing account,		2,437 43
Interest paid,	\$1,967 67	
Depreciation,	1,123 40	
Balance June 30, 1892,	4,700 25	
	<hr/>	<hr/>
	\$7,791 32	\$7,791 32

WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,768 38
Steam plant,	7,048 95
Electric plant,	10,808 70
Lines, meters, lamps and globes,	16,302 42
Patent rights,	4,500 00
Due for electric light and power,	1,016 24
Fuel on hand,	91 00
Carbons on hand,	12 00
Oil and waste on hand,	52 20
Incandescent lamps on hand,	175 05
Globes on hand,	14 50
Other materials on hand,	416 74
Sundry accounts due the company,	482 88
Office furniture,	65 00
Cash on hand,	11 03
	<hr/>
Total assets, as per books of the company,	\$46,765 09

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	18,700 00
Unpaid bills,	1,928 40
Interest due but not paid,	253 02
	<hr/>
Total liabilities, as per books of the company,	\$45,881 42
Profit and loss balance,	883 67
	<hr/>
	\$46,765 09

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,328 21	
Income from sale of light and power,		\$7,016 01
other sources,		14 25
Balance to profit and loss,	1,702 05	
	<u>\$7,030 26</u>	<u>\$7,030 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$45 18	
Balance of electric manufacturing account,		\$1,702 05
Rents,		184 67
Jobbing account,		64 50
Other items of income,		135 18
Interest paid,	1,070 38	
Repairs on dwelling,	87 17	
Balance June 30, 1892,	883 67	
	<u>\$2,086 40</u>	<u>\$2,086 40</u>

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$17,831 62
Machinery and manufacturing appliances (gas),	14,289 55
Street mains (gas),	14,791 95
Meters (gas),	2,193 38
Services,	1,791 55
Due for gas,	2,708 69
Gas coal on hand,	73 62
Enrichers on hand,	197 43
Purifying materials on hand,	105 68
Lamp posts and burners,	123 08
Stoves on hand,	93 41
Real estate (electric),	9,406 01
Steam plant (electric),	6,476 71
Electric plant,	6,271 60
Lines, meters, lamps and globes (electric),	10,907 54
Converters,	1,575 83
Due for electric light and power,	1,053 71
Fuel on hand (electric light),	354 81
Carbons on hand,	88 20
Oil and waste on hand,	40 90
Globes on hand,	18 00
Other electric materials on hand,	18 51
Sundry accounts due the company,	180 29
Cash on hand,	2,808 70
Total assets, as per books of the company,	<u>\$93,400 77</u>

LIABILITIES.

Capital stock,	\$54,000 00
Notes payable,	21,600 00
Unpaid bills,	931 98
Reserved fund,	3,043 05
Total liabilities, as per books of the company,	<u>\$79,475 03</u>
Profit and loss balance,	13,925 74
	<u>\$93,400 77</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,631 90	
{ electric,	6,221 39	
Income from sale of gas,		\$13,524 81
residuals,		1,016 03
sale of electric light and power,		9,482 97
Balance to profit and loss, { gas,	2,908 94	
{ electric,	3,261 58	
	<u>\$24,023 81</u>	<u>\$24,023 81</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$13,517 81
Balance of gas manufacturing account,		2,908 94
Balance of electric manufacturing account,		3,261 58
Rents,		28 43
Dividends declared,	\$4,320 00	
Interest paid,	1,195 43	
Depreciation fund,	275 59	
Balance June 30, 1892,	13,925 74	
	<u>\$19,716 76</u>	<u>\$19,716 76</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,139 96
Steam plant,	16,858 46
Electric plant,	27,269 04
Lines,	81,329 36
Arc lamps and globes,	2,650 50
Meters,	1,079 00
Due for electric light and power,	4,658 33
Fuel on hand,	25 00
Carbons on hand,	27 00
Oil and waste on hand,	38 00
Incandescent lamps on hand,	126 60
Other materials on hand,	208 60
Tools on hand,	171 70
Horses, wagons, etc.,	548 90
Sundry accounts due the company,	904 32
Cash on hand,	667 04
Investments,	23,585 60
Total assets, as per books of the company,	<u>\$173,287 41</u>

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	12,907 05
Unpaid bills,	5,797 21
Interest due but not paid,	2,655 00
Total liabilities, as per books of the company,	<u>\$171,359 26</u>
Profit and loss balance,	1,928 15
	<u>\$173,287 41</u>

MANUFACTURING ACCOUNT.

[From date of organization.]

	DR.	CR.
Operating expenses,	\$30,224 97	
Income from sale of light and power,		\$39,515 64
Balance to profit and loss,	9,290 67	
	<u>\$39,515 64</u>	<u>\$39,515 64</u>
PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance of electric manufacturing account,		\$9,290 67
Jobbing account,		2,309 48
Other items of income,		79 07
Interest,	\$9,751 07	
Balance June 30, 1892,	1,928 15	
	<u>\$11,679 22</u>	<u>\$11,679 22</u>

WHITMAN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$218 39
Steam plant,	1,900 30
Electric plant,	5,103 00
Lines, meters, lamps and globes,	18,151 96
Due for electric light and power,	730 68
Carbons on hand,	107 50
Oil and waste on hand,	26 00
Incandescent lamps on hand,	64 60
Globes on hand,	3 75
Other materials on hand,	402 11
Horses, wagons, etc.,	100 00
Sundry accounts due the company,	181 75
Office furniture,	14 00
Cash on hand,	1,383 60
Total assets, as per books of the company,	<u>\$28,387 64</u>

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	8,187 72
Total liabilities, as per books of the company,	<u>\$28,187 72</u>
Profit and loss balance,	199 92
	<u>\$28,387 64</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$6,628 71	
Income from sale of light and power,		\$7,867 84
other sources,		69 94
Balance to profit and loss,	1,309 07	
	<u>\$7,937 78</u>	<u>\$7,937 78</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$1,109 15	
Balance of electric manufacturing account,		\$1,309 07
Balance June 30, 1892,	199 92	
	<u>\$1,309 07</u>	<u>\$1,309 07</u>

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	}		
Machinery and manufacturing appliances,			
Street mains,			\$30,214 25
Meters,			310 30
Due for gas,			332 95
Oil on hand,			44 00
Wood on hand,			105 00
Other materials and tools on hand,			560 04
Gas fixtures on hand,			71 41
Sundry accounts due the company,			138 98
Cash on hand,			83 37
Investments,			2,199 64
Total assets, as per books of the company,			\$34,059 94
Profit and loss balance,			807 75
			<u>\$34,867 69</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	3,603 60
Unpaid bills,	214 09
Interest due but not paid,	1,050 00
Total liabilities, as per books of the company,	<u>\$34,867 69</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,972 83	
Income from sale of gas,		\$2,706 91
Balance to profit and loss,	734 08	
	<u>\$2,706 91</u>	<u>\$2,706 91</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$1,125 19	
Balance of gas manufacturing account,		\$734 08
Jobbing account,		313 60
Rents,		139 50
Interest paid,	722 44	
Repairs of dwelling house,	74 84	
Other items,	72 46	
Balance June 30, 1892,		807 75
	<u>\$1,994 93</u>	<u>\$1,994 93</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,366 76
Electric plant,	8,982 68
Lines, meters, lamps and globes,	14,741 85
Due for electric light and power,	338 66
Oil and waste on hand,	86 54
Other materials on hand,	237 65
Unexpired insurance,	74 48
Sundry accounts due the company,	58 37
Cash on hand,	70 60
Total assets, as per books of the company,	\$25,957 59
Profit and loss balance,	1,217 89
	<u>\$27,175 48</u>

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	9,000 00
Unpaid bills,	6,175 48
Total liabilities, as per books of the company,	<u>\$27,175 48</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,153 38	
Income from sale of light and power,		\$3,878 47
other sources,		76 68
Balance to profit and loss,		198 23
	<u>\$4,153 38</u>	<u>\$4,153 38</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$886 64	
Balance of electric manufacturing account,	198 23	
Interest paid,	133 02	
Balance June 30, 1892,		\$1,217 89
	<u>\$1,217 89</u>	<u>\$1,217 89</u>

WOBURN ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$23,666 48
Steam plant,	30,611 69
Electric plant,	50,972 29
Lines, meters, lamps and globes,	140,535 54
Patent rights,	21,000 00
Due for electric light and power,	4,086 12
Fuel on hand,	646 00
Carbons on hand,	159 00
Oil and waste on hand,	66 50
Incandescent lamps on hand,	502 58
Globes on hand,	28 92

Other materials on hand, . }		\$5,051 50
Electric fixtures on hand, . }		
Horses, wagons, etc.,		463 10
Sundry accounts due the company,		6,614 43
Office furniture,		305 60
Cash on hand,		588 49
Notes receivable,		8,577 17

Total assets, as per books of the company,	\$293,875 41
Profit and loss balance,	28 31
	<u>\$293,903 72</u>

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	100,000 00
Notes payable,	67,711 40
Unpaid bills,	6,192 32

Total liabilities, as per books of the company,	\$293,903 72
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,111 33	
Income from sale of light and power,		\$31,724 12
Balance to profit and loss,	9,612 79	
	<u>\$31,724 12</u>	<u>\$31,724 12</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$2,720 76	
Balance of electric manufacturing account,		\$9,612 79
Interest received,		790 16
Wiring account,		2,064 59
Other items of income,		76 38
Interest paid,	9,529 35	
Depreciation,	322 12	
Balance June 30, 1892,		28 31
	<u>\$12,572 23</u>	<u>\$12,572 23</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	28,000 00
Street mains,	28,522 91
Meters,	3,000 00
Due for gas,	1,971 47
Gas coal on hand,	855 00
Coke on hand,	60 00
Tar,	603 00
Enrichers on hand,	155 00
Purifying materials on hand,	28 98
Stoves on hand, . }	
Gas fixtures on hand, }	231 00
Office furniture,	140 25
Cash on hand,	5,447 50
Investments,	11,800 00

Total assets, as per books of the company,	\$90,315 11
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LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	5 00
Total liabilities, as per books of the company,	\$45,105 00
Profit and loss balance,	45,210 11
	<u>\$90,315 11</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,270 54	
Income from sale of gas,		\$13,976 26
residuals,		1,870 00
other sources,		25 00
Balance to profit and loss,	5,600 72	
	<u>\$15,871 26</u>	<u>\$15,871 26</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$42,321 60
Balance of gas manufacturing account,		5,600 72
Interest received,		653 32
Jobbing account,		182 47
Other items of income,		60 00
Dividends declared,	\$3,608 00	
Balance June 30, 1892,	45,210 11	
	<u>\$48,818 11</u>	<u>\$48,818 11</u>

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$79,762 07
Steam plant,	68,371 88
Electric plant,	81,007 07
Lines, meters, lamps and globes,	78,775 23
Due for electric light and power,	10,292 91
Fuel on hand,	2,853 65
Carbons on hand,	1,247 12
Oil and waste on hand,	59 12
Incandescent lamps on hand,	662 19
Globes on hand,	473 06
Other materials on hand,	2,352 16
Electric fixtures and tools,	2,512 95
Horses, wagons, etc.,	598 00
Sundry accounts due the company,	1,044 27
Office furniture,	1,352 87
Cash on hand,	14,856 83
Total assets, as per books of the company,	<u>\$346,221 38</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	100,000 00
Unpaid bills,	18,322 88
Total liabilities, as per books of the company,	<u>\$318,322 88</u>
Profit and loss balance,	27,898 50
	<u>\$346,221 38</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$56,010 37	
Income from sale of light and power,		\$102,557 72
Balance to profit and loss,	46,547 35	
	<u>\$102,557 72</u>	<u>\$102,557 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$16,875 47
Balance of electric manufacturing account,		46,547 35
Rents,		265 50
Dividends declared,	\$16,000 00	
Interest paid,	3,312 06	
Expense issuing bonds,	150 00	
Depreciation,	15,677 66	
Other items,	650 10	
Balance June 30, 1892,	27,898 50	
	<u>\$63,688 32</u>	<u>\$63,688 32</u>

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$141,360 00
Machinery and manufacturing appliances,	216,747 80
Street mains,	238,138 81
Meters,	22,308 34
Due for gas,	774 94
Gas coal on hand,	8,123 24
Coke on hand,	450 00
Tar on hand,	4,275 00
Enrichers on hand,	728 10
Other materials on hand,	5,299 50
Stoves on hand,	1,300 00
Gas fixtures on hand, }	
Cash on hand,	1,878 96
Investments,	3,352 50
Total assets, as per books of the company,	<u>\$644,737 19</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	83,000 00
Deposits,	2,037 06
Unpaid dividends,	10,136 00
Total liabilities, as per books of the company,	<u>\$595,173 06</u>
Profit and loss balance,	49,564 13
	<u>\$644,737 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$116,930 14	
Income from sale of gas,		\$210,025 55
residuals,		18,434 66
other sources,		96 50
Balance to profit and loss,	111,626 57	
	<u>\$228,556 71</u>	<u>\$228,556 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$40,042 04
Balance of gas manufacturing account,		111,626 57
Interest received,		374 28
Old bills collected,		58 27
Dividends declared,	\$40,000 00	
Interest paid,	3,008 02	
Construction charged off,	22,225 09	
Depreciation,	37,303 92	
Balance June 30, 1892,	49,564 13	
	<u>\$152,101 16</u>	<u>\$152,101 16</u>

APPENDIX B.

SPECIAL REPORT CONCERNING THE BOSTON GAS
LIGHT COMPANY.

Commonwealth of Massachusetts.

OFFICE OF THE BOARD OF
GAS AND ELECTRIC LIGHT COMMISSIONERS, March 23, 1892.*To the Honorable Senate and House of Representatives.*

We have the honor to acknowledge the receipt, on the twenty-sixth of February last, of an order, of which the following is a copy: —

Ordered, That the Board of Gas and Electric Light Commissioners be instructed to make a special report to this Legislature, within thirty days from the passage of this order, as follows: —

1. Whether or not the Boston Gas Company has within the past six months made any advances in its charges for gas.

2. At what price the Boston Gas Company can manufacture gas delivered in its holders and at the meters of its consumers and pay dividends of eight per cent. on its capital stock, and provide for all needed renewals and extensions of its plant.

3. To what extent the Boston Gas Company is hiring the use of pipes from another corporation at an excessive rental, and to what extent the Boston Gas Company is paying another corporation one dollar per thousand feet for gas, which it could manufacture for a less sum per thousand feet.

4. As to whether the Bay State Gas Company diverts the surplus earnings of the Boston Gas Company into the treasury of a foreign corporation known as the Bay State Gas Company of Delaware.

The Board of Gas and Electric Light Commissioners, for the purpose of this investigation and report, are hereby empowered to order the production of books and papers and to compel the attendance of witnesses.

In reply we respectfully submit the following: —

Nov. 11, 1887, the directors of the Boston Gas Light Company authorized three-year contracts at \$1 per thousand with all consumers whose bills had theretofore exceeded \$2,000 per annum.

Under this authority, contracts at this rate were made with

forty-two consumers, mostly managers of theatres, hotels, railroads, newspapers and large retail stores, by which, in consideration of this rate, they bound themselves to purchase gas of the Boston Gas Light Company exclusively, for the period named. All these contracts expired on or about the first day of January, 1891, but the company continued to supply them with gas at \$1 per thousand until Jan. 1, 1892, at which time the price was advanced to \$1.30 per thousand feet.

These consumers, in the year 1891, paid for 124,394,300 cubic feet of gas \$124,394.30. With the rate of \$1.30, and the same consumption, the bills would amount to \$161,712.59, an increase of \$37,318.29.

On Nov. 28, 1887, the directors voted that from and after Jan. 1, 1888, a reduction of ten cents per thousand cubic feet be given to consumers whose bills were between \$1,000 and \$2,000 per annum. On April 10, 1889, it was voted "that the rebate of ten cents per thousand feet allowed to large consumers be continued *for the present.*" No other action has been taken with reference to this rebate. The last payments under these votes were made on March 24, 1891, for consumption of 1890, at which time fifty-four consumers received rebates amounting to \$7,569.42.

We know of no other change in rates during the period named in the order.

Referring to the first part of the third question we have to report:—

The Bay State Gas Company has laid, at their works and in the streets of Boston, 15 miles and 3,070 feet of mains, as follows:—

15,297 feet of 30 inch.	6,553 feet of 10 inch.
10,297 feet of 24 inch.	26,549 feet of 6 inch.
2,651 feet of 20 inch.	13,373 feet of 4 inch.
7,550 feet of 12 inch.	

In the opinion of the Board a fair estimate for the cost of these pipes is as follows:—

For the thirty inch, \$91,800; for the twenty-four inch, \$51,500; for all the others, \$65,200, or about \$208,500 in all.

On or about July 1, 1889, the Boston Gas Company began to use the twenty-four inch and twelve inch pipes for the purpose of sending gas into the city. Late in October of the same year they began to use the thirty inch pipe from their works to Shawmut Avenue. Only a small portion of the four inch, six inch and ten inch pipes have been used by the Boston Company.

For this use they have paid as follows to the Bay State Gas Company of Massachusetts:—

Dec. 20, 1889, for the calendar year 1889, . . .	\$100,000 00
Oct. 31, 1890, for the calendar year 1890, . . .	100,000 00
Total,	<u>\$200,000 00</u>

Some question has arisen in reference to this last item, and there is some confusion in reference to it in the books of the Boston Gas Light Company.

The cash book of this company shows that on Oct. 31, 1890, \$100,000 was paid to the Bay State Company for use of mains, and this amount was immediately charged to profit and loss. June 30, 1891, this entire amount was taken out of profit and loss, and charged to a new account, "rent of mains," opened for the purpose, upon the ground that the rental was for two years, and that the previous charge of this sum to profit and loss was an error. In the return to this Board, under date of June 30, 1891, the full sum of \$100,000 is included in the assets of the Boston Company, as though this payment had been made for a use to be enjoyed at some period wholly subsequent to that date, but it does not appear as a liability in the return of the Bay State Gas Company of Massachusetts. This sum also appears, in the same way, in the balance sheet of the Boston Company of Dec. 21, 1891, but not in that of the Bay State of Massachusetts of that date.

The entries of this transaction in the accounts of the Bay State of Massachusetts give no indication of the period for which the money was received, but the receipt for this sum filed with the vouchers of the Boston Company, and the records of the meetings of the directors of both corporations, state clearly that this sum of \$100,000 was in payment for use of mains in 1890.

In relation to the purchases of gas referred to in the last part of the third question, we submit the following:—

The Boston Gas Light Company has purchased from the Bay State Gas Company of Massachusetts gas as follows:—

1890.

From Jan 1 to June 30, . . .	84,285,000 feet, at \$1 per M,	\$84,285
From July 1 to Dec. 31, . . .	306,446,000 feet, at \$1 per M.,	306,446
Total for the year, . . .	390,731,000 feet, at \$1 per M.,	<u>\$390,731</u>

1891.

From Jan. 1 to June 30, . . .	319,038,000 feet, at \$1 per M.,	\$319,038
From July 1 to Dec. 31, . . .	470,326,000 feet, at \$1 per M.,	470,326
Total for the year, . . .	789,364,000 feet, at \$1 per M.,	<u>\$789,364</u>
The accounts show a rebate for gas bought during the last six months of		70,000

Making the cost for that period 85.7 cents per M., and the net expenditure for the year, \$719,364

1892.

Month of January, . . .	91,821,000 feet, at \$1 per M.,	\$91,821
Month of February, . . .	76,708,000 feet, at \$1 per M.,	76,708

Total for two months, . . .	168,529,000 feet, at \$1 per M.,	\$168,529
This expenditure exceeds that of the first two months of last year by		\$37,181

These prices were for the gas delivered in the mains of the Bay State Company leading to the works of the Boston Company, in whose holders it was stored. If this gas had been made at the works of the Boston Company, its cost should not have exceeded 55 cents per thousand feet.

In replying to the fourth question, a strict construction of the term "surplus earnings" would probably include only that sum which remained after all the expenditures had been met, including interest and dividend charges. Upon this meaning of the term it appears that all such earnings have remained in the possession of the Boston Gas Light Company, invested in its works or employed in the ordinary conduct of its business.

The Board has assumed that the inquiry was designed to have a broader scope, and to include all those funds of the Boston Company which may have passed from it to the Bay State of Delaware through the Bay State of Massachusetts, but to exclude any sums which may have passed otherwise, directly or indirectly, to the Delaware Company.

As the income of the Bay State of Massachusetts has been derived almost exclusively from its transactions with the Boston Company, it is fair to say that practically its entire profits are from the earnings of the latter company. The Board has therefore endeavored to answer the inquiry by ascertaining what portion of these profits has been paid to the Bay State of Delaware.

Some time in the year 1885, the Bay State of Massachusetts, by authority of its directors, executed and delivered in part payment for its works, or plant, to be thereafter constructed, a bond or written obligation dated March 11, of that year, for \$4,500,000. By the terms of this obligation interest must be paid on said sum as often as once in each and every six months from its date, at a rate equal to nine-tenths of the net profits of the business of said Bay State Gas Company.

For this reason the directors have found it necessary, whenever declaring a dividend upon the \$500,000 of stock, to declare interest at the same rate on the \$4,500,000 bond.

The Bay State of Delaware is not a holder of stock in the Bay State of Massachusetts, but by assignment dated Aug. 13, 1889,

it became the sole owner of the bond, and all payments of interest have been made directly to the former corporation.

Interest has been declared on this bond as follows : —

1890.

Jan. 2, 2 per cent., as of Dec. 20, 1889,	\$90,000
Oct. 30, 2 per cent., as of Oct. 31, 1890,	90,000
Dec. 18, 3 per cent.,	135,000
Total for the year,	<u>\$315,000</u>

1891.

Apr. 29, 2 per cent.,	\$90,000
June 15, 3 per cent.,	135,000
Oct. 29, 1½ per cent.,	67,500
Dec. 28, 1½ per cent.,	67,500
Total for the year,	<u>\$360,000</u>

1892.

Mar. 14, 2½ per cent.,	\$112,500
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Cash payments on account of this interest have been made as follows : —

1889, Dec. 31,	\$90,000 00
1890, Nov. 15,	80,000 00
Dec. 15,	5,000 00
Dec. 31,	123,000 00
1891, May 1,	17,000 00
May 15,	53,000 00
June 15,	145,000 00
Aug. 15,	13,300 00
Nov. 14,	70,000 00
Dec. 31,	67,510 50
1892, Jan. 6,	4,000 00
March 19,	112,500 00
	<u>\$780,310 50</u>
Balance unpaid,	7,189 50
Total,	<u>\$787,500 00</u>

So far as the Board is aware, no other earnings of the Boston Company have passed through the Bay State of Massachusetts to the Bay State of Delaware.

The inquiry as to price, numbered 2 in the order, suggests a question of much difficulty, demanding for its full and fair consideration a large amount of careful investigation.

The price at which gas can be supplied, whether in the holder or at the meter, is not a fixed and obvious price, in every place

the same, but many items of expense are so affected by local conditions and the volume of the business that it is impossible to exactly determine at what price a company can make and supply its gas, without an intelligent and exhaustive examination of all its affairs.

The Boston Gas Light Company disburses annually nearly two millions of dollars in many thousand transactions, and the time allowed by the order is much less than the Board has usually given to the examination of questions of a similar character, and is not sufficient for that careful study which would be necessary in a judicial determination on a petition under the statute for a reduction of price.

When it is considered that a change of one cent in the price per thousand feet causes a corresponding variation of more than \$14,000 in the income of this company, the importance of a careful study of all the conditions, before absolutely determining the price that is fair and just to all concerned, becomes apparent.

From computations based on the statements in the sworn returns made to this Board by the Boston Company, for the year ending June 30, 1891, it appears that it cost for coal 36.27 cents per thousand feet; reducing this by the amount received from residual products, 13.09 cents, leaves 23.18 cents per thousand feet for the cost of coal. The amount of the other items making up cost in the holder, including enrichers, purification, wages at works and repairs, was 36.8 cents, making a total of almost 60 cents for cost in the holder.

For the cost from the holder to the consumer's meter, including wages, main and meter repairs, directors' allowances, salaries, office expenses, taxes, claims, law expenses and incidentals, the amount was 21 cents, making 81 cents. To this sum should be added about five per cent. of the cost in the holder for gas which is used in carrying on the business, and that which is invariably lost in the process of distribution, commonly known as leakage, or unaccounted-for gas, making a total of 84 cents.

In the opinion of the Board this amount of 84 cents is too large, and may readily be reduced without embarrassment to the company.

In the spring or early summer of 1890, the Boston Company abandoned its former custom of buying coal directly from coal companies, or their regular agents, and has since then (with the exception of about 1,000 tons bought of the Dorchester Gas Light Company) purchased exclusively of the Bay State Gas Company of Delaware, at what seems to be a uniform advance over the market price, and adding, for the year to June 30, 1891, about

\$33,700 to the cost, or about 4 cents per thousand feet to the cost in the holder.

A different treatment of the residual products would probably increase the revenue from this source, and correspondingly reduce the cost of the gas. During the year mentioned, all the tar sold from the North End station was marketed by the Bay State of Massachusetts, at a profit to that company of about \$8,000, or one cent per thousand feet.

An important item in the 36.8 cents mentioned above is that of enrichers or oil. The experience of other companies would indicate that a reduction of two cents per thousand might be made in this item. No special investigation has been made of the other items looking to a reduction.

Deducting, from the 84 cents mentioned as the cost at the consumer's meter, the 7 cents just referred to, leaves 77 cents; and taking the same amount, 7 cents, from the 60 cents, leaves 53 cents as a fair estimate of the cost in the holder. The proper amount needed to provide for renewals and extensions is perhaps the most difficult of all to accurately determine, and the one concerning which opinions would differ most widely. Very much depends upon the present condition of the plant for generating and distributing, the change of population and output, and all the engineering details of the business.

Very valuable suggestions may be gathered from the recent history of the company. During the fifteen years beginning with 1877 the charges against income for extensions and improvements have somewhat exceeded \$3,300,000, or an average annual charge of about \$225,000, a little less than 16 cents per thousand feet on the present output of the company. But the period named was one of extraordinary development; it witnessed the construction of the entire works at Commercial Point, with large expenditure for new mains and a payment for a part of the land at the Point.

No such extraordinary expense seems likely to be called for in the next ten years. If the annual output should be doubled, no additional land purchase would be necessary. Fair provision could be made for extensions and renewals with one-half the sum named above, or 8 cents per thousand feet.

The capital of the company, \$2,500,000, equals \$1.77 for every thousand feet of output, and 8 per cent. on this may be stated at 15 cents per thousand. Adding these amounts to the 77 cents estimated to cover other items, we have \$1 as a fair price at which gas may be delivered at the consumer's meter upon the conditions described.

The detailed figures given are based upon an annual output of about 1,414,000,000 feet. If, for any reason, the Boston Company should find it necessary to decline to supply the Roxbury and Dorchester companies, the cost of distribution would be increased about six cents because of the reduction in output.

Neither the fact of the purchase of gas from the Bay State of Massachusetts nor the price paid that company has been considered in these estimates. If the Boston Company were to continue to supply the Roxbury and Dorchester companies without purchasing from the Bay State, it would be necessary to very soon increase the capacity of the Commercial Point station at considerable expense.

If a water-gas plant were built, for which the company now owns the rights, the cost of the mixed gas might be somewhat less than the above estimates.

Respectfully submitted,

JEREMIAH W. COVENEY.

FORREST E. BARKER.

CHARLES A. TOWNE.

APPENDIX C.

ATTORNEY-GENERAL *ex rel.* BOARD OF GAS AND
ELECTRIC LIGHT COMMISSIONERS *v.* WALWORTH
LIGHT AND POWER COMPANY.

SUPREME JUDICIAL COURT OF MASSACHUSETTS.

SUFFOLK, June 24, 1892.

INJUNCTION.—ERECTION OF ELECTRIC LINES.—EXCLUSIVE RIGHTS.

1. St. 1887, chapter 382, section 3, provides that in any city where a company is engaged in the “manufacture and sale of electric light, no other company shall lay or erect wires over or under the streets, . . . for the purpose of carrying on its business, without the consent of the mayor and aldermen.” *Held*, in an action for an injunction against an electric light company, that the prohibition extended to wires under the streets laid by defendant’s predecessor, and now belonging to defendant; to wires put up by and belonging to defendant throughout the city, even though such wires where they cross the streets were sold to defendant’s customers to evade the statute; to wires put up and owned by defendant’s customers with intent to evade the statute.

2. In such case, while the court cannot order the wires of parties not in court to be taken down, it will order defendant not to use them.

Report from Supreme Judicial Court, Suffolk County.—JAMES M. MORTON, *Judge*.

Application for injunction by attorney-general *ex rel.* Board of Gas and Electric Light Commissioners against the Walworth Light and Power Company. Injunction granted.

E. W. BURDETT and C. A. SNOW for petitioner; E. R. CHAMPLIN for defendant.

HOLMES, J. This is an information by the attorney-general, under St. 1887, chapter 382, and St. 1885, chapter 314, section 13, to restrain the defendant from maintaining or using certain wires over which the defendant furnishes electricity for lighting.

The defendant was incorporated since the passage of St. 1887, chapter 382. By section 3 of that act, "in any city or town in which a company is engaged in . . . the manufacture and sale of electric light, no other company shall lay or erect wires over or under the streets, lanes and highways of such city or town, for the purpose of carrying on its business, without the consent of the mayor and aldermen," etc. There were companies in Boston engaged in the manufacture and sale of electric light at the date of the act, and the defendant has not obtained the consent required by it. The wires in question are of three classes: *First*, two wires in a tunnel under Hawley Street, laid without license by a predecessor of the defendant, and now belonging to the defendant; *second*, wires put up by the defendant, and still belonging to the defendant throughout their entire length, except where they cross the streets; the portions which cross the streets having been sold by the defendant to its customers, or put up by the defendant for its customers in some instances, in others having been put up by the customers, these devices being intended by the parties to evade the statute; *third*, wires put up by customers, and belonging to them, the intent presumably being the same as in the last case. The question is, whether these wires fall within the statute.

The Legislature may think that a business like that of transmitting electricity through the streets of a city has got to be transacted by a regulated monopoly, and that a free competition between as many companies and persons as may be minded to put up wires in the streets, and to try their luck, is impracticable. Without wasting time upon useless generalities about the construction of statutes, it is enough to say that the statute before us had that consideration in view, and must be construed accordingly. We agree that we cannot supply a *casus omissus*. But the fair scope and meaning of the words used and the number of cases included will vary more or less according to the purpose of the act. To take an example a little different from those before us, we think it plain that, if somebody else put up a wire, and then the company bought it and used it for the business of furnishing and selling electric light, the case would be within the meaning of the words used, although the company did not erect the wire in a literal sense, or cause it to be erected. In other words, the reason why the statute forbids laying or erecting wires is to prevent wires being maintained in the streets. If they vanished as soon as erected, the Legislature never would have prohibited the mere act of putting them there. But when the Legislature forbids erecting wires for the express purpose of preventing their being maintained, it impliedly forbids their being maintained. We are of the

opinion that the case is not changed by the wires having been laid by a predecessor who was not within the prohibition of the statute, if that be the fact as to the wires in Hawley Street.

We are of the opinion that similar reasoning applies with greater force to the use of the second class of wires by the defendant. It seems to us quite out of the question to say that a company may escape the prohibition of the statute by turning over to a customer so much of each wire as crosses a street, and then continuing to use the wire. If it is forbidden to erect, it is forbidden to use wires which it has erected. And it is within the words of the act, as well when it erects a wire technically, as a servant of its customer, with intent to use the wire for the purposes of its business, but to evade the act, as when it erects it on its own behalf. We agree that we cannot order wires to be taken down, the owners of which are not before us. But we can order the defendant not to use them.

With much more hesitation we have come to the same conclusion about the wires put up by customers. If a use of them by the company for the purposes of its business is permitted, the statute is made nugatory by an easy evasion. It was suggested that in some of these cases the company did not sell electric light, because it did not own the device at the customer's end by which the electricity furnished took the form of light; that the company only sold electricity. We think it quite clear that the Legislature took no such nice distinctions, and that a wire which is prohibited when used to furnish electric light is prohibited equally when used to furnish electricity for the purpose of conversion into light at the end of the wire.

Injunction accordingly.

APPENDIX D.

NEW LEGISLATION.

[CHAP. 67, ACTS OF 1892.]

AN ACT TO RAISE THE STANDARD OF THE ILLUMINATING POWER
OF GAS.*Be it enacted, etc., as follows:*

SECTION 1. Section fourteen of chapter sixty-one of the Public Statutes, as amended by chapter two hundred and fifty of the acts of the year eighteen hundred and eighty-six and chapter two hundred and fifty-two of the acts of the year eighteen hundred and ninety, is hereby amended by striking out in the thirteenth line of said section, the word "fifteen", and inserting in place thereof the word:—sixteen,—so as to read as follows:—*Section 14.* The gas of every company supplying more than fifty consumers shall be inspected at least twice a year, and one additional inspection shall be made for every six million cubic feet of gas supplied by each company; but the gas of no company shall be inspected oftener than once a week. All such inspections shall be made by the inspector or his assistant, and one fourth at least of all such inspections shall be made by the inspector. The gas shall be tested for illuminating power by means of a disc photometer, and, during such test, shall be burned from the burner best adapted to it, which is at the same time suitable for domestic use, and at as near the rate of five feet per hour as is practicable. When the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it. When during the test the consumption of gas varies from five feet per hour, or the candle from one hundred and twenty grains per hour, a proportionate correction shall be made for the candle power.

SECT. 2. This act shall take effect upon its passage. [*Approved March 15, 1892.*]

[CHAP. 259, ACTS OF 1892.]

AN ACT REQUIRING CERTAIN RETURNS TO BE MADE TO THE BOARD
OF GAS AND ELECTRIC LIGHT COMMISSIONERS.*Be it enacted, etc., as follows:*

SECTION 1. Whenever any town, or the city council of any city, shall vote upon the acceptance of the provisions of section one of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, the clerk of such city or town shall forthwith forward to the board of gas and electric light commissioners a certified abstract of so much of the records of said city council or town as pertains to the acceptance of, or refusal to accept, the provisions of said section one.

SECT. 2. Whenever in any city or town the votes contemplated by sections two or three of said chapter three hundred and seventy have been passed, and any subsequent votes are passed relative to establishing or purchasing a plant, or to reconstructing, extending or enlarging the same, or for the issue of bonds on account of the same, or concerning in any way the management or conduct thereof, or whenever any city or town shall adopt any ordinance or by-law concerning such plant, the clerk of said city or town shall within ten days after the passage of such vote, or the adoption of such ordinance or by-law, forward to the board of gas and electric light commissioners a certified copy of every such vote, by-law or ordinance.

SECT. 3. Whenever any city or town engaged in the business of selling gas or electric light, or both, to persons or corporations, shall fix or change the price of such light, the manager of gas or electric light in such city or town shall send to the board of gas and electric light commissioners a certified copy of the notice announcing such price or change.

SECT. 4. Whenever a clerk of a city or town, or the manager of gas or electric light, fails or neglects to comply with the provisions of this act he shall forfeit for each offence a sum not exceeding twenty-five dollars.

SECT. 5. The provisions of this act and of section nine of said chapter three hundred and seventy, concerning books and accounts and returns, shall apply to any city or town authorized by special act to construct, purchase, lease, establish or maintain within its limits a plant for furnishing gas or electric light for municipal use or for the use of any of its inhabitants. [Approved May 6, 1892.]

[CHAP. 263, ACTS OF 1892]

AN ACT RELATING TO RETURNS TO BE MADE TO THE BOARD OF
GAS AND ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows:

SECTION 1. Each gas or electric light company neglecting to make the annual return to the board of gas and electric light commissioners, as required by law, on or before the second Wednesday of September in any year, shall forfeit in each case for such neglect, as follows: for the first fifteen days or any portion thereof, five dollars a day; for the second fifteen days or any portion thereof, ten dollars a day; and for each and every day thereafter while such neglect shall continue, not exceeding fifteen dollars a day; and if any company unreasonably refuses or neglects to make such report or return it shall forfeit for every such refusal or neglect a sum not exceeding five hundred dollars.

SECT. 2. All forfeitures recovered under section one of this act shall be paid into the treasury of the Commonwealth and applied towards the payment of the expenses of said board of commissioners. [*Approved May 6, 1892.*]

[CHAP. 274, ACTS OF 1892.]

AN ACT PLACING RESTRICTIONS UPON THE ERECTION OF ELECTRIC
LIGHT WIRES.

Be it enacted, etc., as follows:

SECTION 1. Section three of chapter three hundred and eighty-two of the acts of the year eighteen hundred and eighty-seven is hereby amended by striking out all after the word "in", in the second line of said section, and inserting in place thereof the following words:—the manufacture and sale of electric light, no other person, firm or corporation shall lay, erect, maintain or use, over or under the streets, lanes and highways of such city or town, any wires for use in conveying electricity for lighting, without the consent of the mayor and aldermen of such city, or selectmen of such town, after a public hearing and notice to all parties interested,—so as to read as follows:—*Section 3.* In any city or town in which a company is engaged in the manufacture and sale of electric light, no other person, firm or corporation shall lay, erect, maintain or use, over or under the streets, lanes and highways of such city or town, any wires for use in conveying electricity for lighting, without the consent of the mayor and aldermen of such city, or selectmen of such town, after a public hearing and notice to all parties interested.

SECT. 2. This act shall take effect upon its passage. [*Approved May 6, 1892.*]

APPENDIX E.

GENERAL INSTRUCTIONS REGARDING THE BOOKS
AND ACCOUNTS TO BE KEPT BY TOWNS AND
CITIES OWNING ELECTRIC LIGHT PLANTS.

[Adopted under the provisions of Chapter 370, Acts of 1891, and Chapter 259, Acts of 1892.]

The general books of the electric works shall consist of cash book, journal and ledger. Cash transactions may be carried through the journal or posted directly from the cash book into the ledger, at the option of the book-keeper.

Such supplementary books may be kept as shall be needed to give the information required in the annual returns.

ACCOUNTS.

The ledger accounts shall show : —

Cost of real estate.

Cost of steam plant.

Cost of electric plant.

Cost of lines and lamps.

Appropriations on account of the works and business.

Bonds issued.

Notes payable.

Notes receivable.

Reserved funds.

Depreciation funds.

Sinking funds.

Cash.

Interest.

Materials.

Shop (or jobbing) account.

All amounts receivable and payable on account of the works and business.

Income from all sources.

Expenses of every class.

Manufacturing account.

Profit and loss.

REAL ESTATE.

This account should be debited with the cost of the land and the buildings or other permanent structures thereon.

STEAM PLANT.

This account should be debited with the cost in place, ready for use, of the engines, boilers, shafting, belting and other appurtenances of the steam plant.

ELECTRIC PLANT.

This account should be debited with the cost in place, ready for use, of the dynamos, switch-boards, electric regulating and measuring devices affixed to the building, all wiring and other electric construction in the station.

ELECTRIC LINES.

This account should be debited with the cost of all materials and labor for construction of outside pole or underground lines, except where such construction is upon private property, for individual use exclusively.

ARC LAMPS.

The cost of all arc lamps owned by the town and the cost of the original installation of the same upon the street lines should be debited to this account.

INCANDESCENT TOWN LAMPS.

This account should be debited with the cost for incandescent lamps, fittings and labor thereon when originally installed upon the street lines and in the buildings owned and used by the town. This account must not include the cost of incandescent lamps for commercial or domestic lighting, or any expense for renewals or repairs of the lamps charged to this account.

INSIDE WIRING.

This account should be debited with the cost of labor and all materials used for all installations of lamps upon private property for private use, except where such cost is included in Shop (or Jobbing) account. No repairs or rearrangement of such installations should be charged to this account.

Where a town purchases an existing plant for a gross sum, each of the foregoing accounts must be opened and debited with a fair share of the total amount paid.

APPROPRIATION ACCOUNT.

Whenever an appropriation, to be included in the regular tax levy, is made by the town or city for new construction, it should be immediately credited to this account, and charged to Cash.

At the close of the fiscal year of the municipality if the unexpended balance of such appropriation must be covered back into the treasury for any purpose, or for any reason becomes then unavailable for the use of the electric works, such balance must be debited to this account and credited to Cash.

BONDS.

All bonds issued by the town or city on account of the construction or purchase of the works should be credited to this account. All amounts paid on account of such bonds will be debited to this account, so that the balance will always show the amount of bonds outstanding.

BOND APPROPRIATION.

Whenever an appropriation, to be included in the regular tax levy, is made specifically as a contribution to the electric sinking fund, or for the payment direct of any portion of the electric works bonds or notes, such appropriation, or any portion thereof, when used, must be credited to this account.

NOTES PAYABLE.

This account must include all temporary notes authorized by the town and issued for any purpose connected with the works.

SINKING FUND COMMISSION.

Whenever an appropriation, to be included in the regular tax levy, is made for a contribution to the sinking fund, such appropriation, when available, must be debited to this account; also the income from all investments of sinking funds and all sums paid by the electric works into the hands of the commissioners of sinking funds. When any portion of the indebtedness, on account of which the sinking fund was created, is paid, it must be credited to this account.

SINKING FUND ACCOUNT.

When any sum is reserved or set aside out of the profits for the benefit of the sinking fund, it must be debited to Profit and Loss and credited to this account.

DEPRECIATION FUND.

When it is desired to establish such a fund out of the profits of the business, any sums set aside for the purpose will be debited to Profit and Loss and credited to this account.

Whenever an appropriation, to be included in the regular tax levy, is made for extraordinary repairs, such appropriation must be credited to a special appropriation account and the cost of such repairs debited to Depreciation Fund account.

Any amounts charged off for reduced valuation of plant must be debited to profit and loss and credited to the proper construction accounts.

RESERVED FUND.

Any sums reserved or set aside out of profits as a reserve generally or for any purpose not embraced in the foregoing accounts must be debited to Profit and Loss and credited to this account.

CASH (OR TOWN TREASURY).

All appropriations included in the regular tax levy, except for sinking fund, must be debited to this account, and all unexpended balances of such appropriations, which at the close of the municipal year must be covered back into the town or city treasury, or for any reason become then unavailable, must be credited to this account and debited to the proper appropriation account.

INTEREST ACCOUNT.

This account should include, in detail, all interest paid or received on account of the works, directly or indirectly (except where interest on investments, as sinking funds, reserved funds, etc., is passed directly to such funds as an increase thereof). This account should be closed at the end of the year by transfer of *totals* to Profit and Loss account.

MATERIALS.

All wires, poles, are lamps, fittings and other supplies, except fuel, carbons, oil and waste, globes and incandescent lamps, should, when purchased, be charged to this account (which may be subdivided into several accounts if the book-keeper prefers). When any of the materials are *used*, the value thereof should be transferred to the debit of the particular account for which the same are used, and be credited to this account. When materials, either old or new, are *sold*, the proceeds should be credited to the account to which such materials stood charged when sold.

At the close of the year an inventory should be taken of materials on hand, and the amount thereof credited to this account and

carried forward to new account as an asset, and the balance of the account carried to Manufacturing account or to Profit and Loss.

Where supplies are purchased *only* as wanted for immediate use, the cost of the same may be charged directly to the account for which used, and no inventory be carried into the books at the closing of the accounts.

SHOP (OR JOBBING) ACCOUNT.

Where buildings are wired, fixtures put in or repaired, or other work done, to be paid for by customers, this account should be debited with the cost of all labor and materials used, and credited with all sums received from or charged to individuals for such work. The balance of the account should be transferred to Profit and Loss account.

No labor or material used in repairs of the electric plant should be charged to this account.

MANUFACTURING ACCOUNT.

At the close of the year the various expense accounts should be closed by transfer to the debit of this account, which is to be credited with the several items of income arising from the manufacture and sale of electric light and power. Whenever an appropriation, to be included in the regular tax levy, is made for the ordinary maintenance or operation of the plant, the entire appropriation in proper monthly instalments must be credited to this account. At the end of the fiscal year of the municipality any unexpended portion of such appropriation, not available for the purposes of the succeeding year, must be debited to this account. This account must be closed by the transfer of the balance to Profit and Loss.

PROFIT AND LOSS.

This account should show : —

Balance brought forward from previous year.

Balance of manufacturing account.

Interest paid.

Interest received.

Charges for reserved and depreciation funds.

Income from sinking funds invested.

Depreciation of plant.

Bond premiums.

Bond payments out of profits.

Items of income or expense not belonging to the operations of the current year.

Other items charged and credited, in detail.

Balance carried forward to next year.

Income from investments and reserved funds should also go to the credit of Profit and Loss account, except when credited directly to such funds as an increase thereof.

BALANCE SHEET.

The annual balance sheet required by the commissioners must include, in the item of "unpaid bills," all debts incurred remaining unpaid at the end of the year. Any coupons due and not paid at the end of the year should also appear as a liability. The sheet must also include all income earned but not collected, and all other sums due the company at the end of the year.

A careful inventory must be taken of all materials and supplies on hand on the thirtieth day of June in every year, that being the date on which the statute requires the accounts to be closed.

INCOME ACCOUNTS.

Consumers' account:—

Should be debited (and manufacturing account be credited) at the end of each week, month or quarter, according as bills are rendered, with the aggregate amount of bills for electric light and power sold, and be credited, from time to time, with all sums received in settlement of such bills, so that the account shall always show the amount due for electricity supplied. When a discount for prompt payment is made, only the net rate should be entered in this account, and any excess eventually collected carried to a special account, or directly to manufacturing account.

Rent of motors and fixtures:—

This account should show all sums charged for the use of motors or fixtures belonging to the town or city and rented to consumers, but must not include any sums charged consumers for light or power. This account will be closed at the end of the year by transfer to manufacturing account.

Rent of meters:—

This account should show all sums charged for the use of meters belonging to the town or city and rented to consumers.

In order to readily and accurately answer the questions in the form adopted by the Board for the annual return, these accounts should be kept so as to show separately the amounts received from:—

Commercial arc lights.

Commercial incandescent lights. -

Domestic incandescent lights.

Electric motors.

Rent of meters.

Rent of motors.

EXPENSE ACCOUNTS.

In order to correctly report the various items of expenses which will be called for in the annual return, they should be separated into the following accounts, viz. : —

1. Fuel.
2. Carbons.
3. Oil and waste.
4. Incandescent lamps.
5. Globes.
6. Water.
7. Station wages.
8. Real estate repairs.
9. Steam plant repairs.
10. Electric plant repairs.
11. Repairs of lines and lamps.
12. Station tools and appliances.
13. Distribution wages.
14. Distribution tools and appliances.
15. General salaries.
16. Committee expenses.
17. General office expenses.
18. Rents.
19. Insurance.
20. Law expenses.
21. Claims.
22. Bad debts.
23. Incidentals.

The several expense accounts must be closed at the end of the year by transfer to debit of Manufacturing account.

Expense accounts are to be kept as follows, viz. : —

1. Fuel : —

This account must be debited at the beginning of the year with the value of fuel on hand, and after that with the cost of all purchased, including freight and all other expenses incurred in the delivery of the same. At the close of the year the account must be credited with the value of the fuel on hand, so that the balance will represent the actual cost of fuel used.

2. Carbons : —

This account must be debited at the beginning of the year with the value of all carbons on hand, and after that with the cost delivered at the station of all purchased, and be credited at the end of the year with the value of all on hand, so that the balance will represent the actual cost of carbons *used* during the year.

3. Oil and waste.

4. Incandescent lamps.

5. Globes : —

These accounts must be opened and kept in the manner prescribed for fuel and carbons.

Accounts 4 and 5 do not include any of the cost for original installation of street lamps.

6. Water : —

To show the cost of water used during the year.

7. Station wages : —

This account should include all wages for labor at the station except labor for repairs.

8. Real estate repairs : —

To include all expenditures for materials and labor in the general repairs and maintenance of the real estate.

9. Steam plant repairs : —

To include all expenditures for materials and labor in the general repairs and maintenance of the steam plant, including shafting and belting.

10. Electric plant repairs : —

To include all expenditures for materials and labor in the general repairs and maintenance of the electrical plant at the station.

11. Repairs of lines and lamps : —

To include all expenditures for materials and labor in the general repairs and maintenance of the lines and lamps outside of the station, but not to include anything for renewal of incandescent lamps.

12. Station tools and appliances : —

This account should be debited at the beginning of the year with the value of all tools, apparatus, furniture and other movable appliances in use at the station and not included in the foregoing accounts; also with the cost of all purchased, and be closed and carried forward like fuel account.

13. Distribution wages : —

To include all wages for the care of lights and meters, clerical labor in this department, and salary or commission for collector.

14. Distribution tools and appliances : —

This account should include all tools and other appliances used in connection with the care, repairs and maintenance of the lines, meters, lamps and motors, and should be kept as required for station tools and appliances (12).

The cost of repairs and supplies for teams used by trimmers, inspectors or line men (except such portion as properly belongs to repairs of lines), should also be debited to this account. The cost of horses and wagons owned by the town or city and purchased or used solely or principally for the electric light business may be debited to this account, and should be carried forward at the closing of the books at their fair value.

If not included in this account, the cost of all such horses and wagons must be debited to a separate account, which, at the end of the year, after being credited with the fair value of those on hand, must be closed into Distribution tools and appliances account.

15. General salaries : —

To include salaries of general superintendent or manager and of clerks and messengers not included in other accounts.

16. Committee expenses : —

To include all travelling or other expenses and the compensation of all committees making investigation concerning electric lighting matters; also all fees paid auditors specifically for examination of accounts of the business.

17. General office expenses : —

To include printing, postage, stationery and all other items of office expense pertaining to the electric business and not charged in the preceding accounts.

18. Rents : —

To include rent of any real estate used in connection with the works or business and not owned by the town or city.

19. Insurance : —

To include fire insurance on buildings, machinery, coal and other electric property; also boiler or other insurance.

20. Law expenses : —

To include any expense in this direction incurred on account of the electric works.

21. Claims : —

To include all sums paid in settlement of suits or claims against the town or city for injuries to persons or property on account of the plant or its operation.

22. Bad debts : —

To include only overdue bills of the current year not likely to be paid, but not to include any sum as an *estimate* of what may prove bad in the future. Bad debts which have accrued in any year prior to that in which they are charged off should go directly to the debit of Profit and Loss.

23. Incidentals : —

To include only such items as cannot be readily apportioned to other accounts.

APPENDIX F.

FORM ADOPTED FOR TOWN RETURNS.

Commonwealth of Massachusetts.

OFFICE OF THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
No. 13 BEACON STREET, BOSTON, June , 1892.

*To the Selectmen and Managers of Electric Light in the Several Towns
in this Commonwealth operating Electric Light Plants.*

These blanks for the Annual Returns are sent in duplicate, one to be filled out, sworn to, and returned to this Board on or before SEPTEMBER 14, 1892. On the other blank, a copy of the return should be made and retained by the selectmen or manager for future reference. The Returns are for the year ending June 30, 1892.

The Returns should be made in accordance with the General Instructions regarding books and accounts, and especial attention should be given to Expenses, Income and Balance Sheet, which must be an exact transcript from the books of the Company at the close of business June 30, 1892.

Read carefully the various explanatory foot-notes and General Instructions.

When, from any cause, it is not possible to answer any particular question, the space designed for the answer should be filled with a dash (—), to indicate that the question has not been overlooked.

Special attention is called to the legislation in regard to the Accounts and Returns, as printed on the third page of the cover.

Any inquiries, or other communications in relation to the Returns, should be addressed to this office.

Per order of the Board of Gas and Electric Light Commissioners,

WALTER S. ALLEN, Clerk.

RETURN OF THE TOWN OF _____ TO THE
BOARD OF GAS AND ELECTRIC LIGHT COMMIS-
SIONERS OF MASSACHUSETTS,

FOR THE YEAR ENDING JUNE 30, 1892.

Name of town,

Dates of votes in acceptance of the provisions of section 1 of chapter
370 of the Acts of 1891,

Record of votes:—

First vote: Yes, No, . Second vote: Yes, No,

Date when town began to operate electric plant,

Date when town began to sell electric light,

Name and post-office address of manager of electric light,

Name and post-office address of town treasurer,

Name and post-office address of town clerk,

Names and post-office addresses of sinking fund commissioners,

Name and post-office address of treasurer of sinking fund,

Was an electric lighting plant located in the town, or were electric
lights supplied to the town or any of the residents therein by a private
corporation, firm or person before or at the time when the town pur-
chased an electric lighting plant for its own use?

Did the town acquire such plant or any portion of it, or did it pur-
chase and install a new and independent plant?

Total valuation of estates in town according to last State
valuation, \$

APPROPRIATIONS.

(Included in the regular tax levies.)

For construction or purchase of plant:

*At meeting 189 , \$

*At meeting 189 ,

*At meeting 189 ,

Total, \$

For specific extraordinary repairs or alterations:

*At meeting 189 , \$

*At meeting 189 ,

Total, \$

* Date of meeting, and whether annual or special.

For sinking fund:

*At	meeting	189	,	.	.	.	.	\$
*At	meeting	189	,	.	.	.	.	\$
Total,								\$

For account of bonds or notes:

*At	meeting	189	,	.	.	.	.	\$
*At	meeting	189	,	.	.	.	.	\$
Total,								\$

For current maintenance or operation of plant:

*At	meeting	189	,	.	.	.	.	\$
*At	meeting	189	,	.	.	.	.	\$
Total,								\$

Total appropriations other than for maintenance and operation, \$

BONDS.

When Authorized.*	Date of Issue.	When Due.	Rate of Interest.	Issued for What.	Amount Outstanding.

TOWN NOTES OUTSTANDING JUNE 30, 1892.

(Issued on account of electric lighting.)

When Authorized.*	Date of Issue.	When Due.	Rate of Interest.	Issued for What.	Amount Outstanding.

Amount, at par, of bonds issued prior to June 30, 1891, . . . \$

Amount received from same at sale, \$

Amount, at par, of bonds issued during year ending June 30,

1892, \$

Amount received from same at sale, \$

SINKING FUNDS.

WHEN ESTABLISHED.*	AMOUNT ANNUALLY REQUIRED.	PRESENT VALUE.	CREATED TO PAY BONDS	
			Amounting to	Due.

* Date of meeting, and whether annual or special.

Amount of manager's salary, \$
 What is the amount of manager's bond? \$
 Have any by-laws been passed concerning the electric plant?
 If any, give date of passage,

COST OF PLANT.

(As shown by the books at close of business June 30, 1892.)

Cost of real estate,	\$
Cost of steam plant,	
Cost of electric plant,	
Cost of electric lines,	
Cost of arc lamps,	
Cost of incandescent street lamps and globes (original instal- lations),	
Cost of inside wiring,	
Cost of electric meters,	
<hr/>	
Total cost of electric light plant as shown by books June 30,	
1892,	\$
<hr/>	
Amount, if any, added to construction during year ending	
June 30, 1892,	\$
<hr/>	

PROFIT AND LOSS ACCOUNT, JUNE 30, 1892.

Dr.

Cr.

Dr.	\$	\$	\$	Cr.
For balance from last account (if any),				By balance from last account (if any),
For interest on bonds, notes and deposits,				By balance of manufacturing account, item 26, page 6,
For balance of manufacturing account, item 12, page 7,				By interest received,
For amount carried to reserve fund,				By bond premiums,
For amount charged to depreciation fund,				By income from sinking funds invested,
For amount charged off for depreciation of plant,				By other items, giving particulars, viz.:—
For other items, giving particulars, viz.:—				
Total amount at debit,	\$			Total amount at credit,
Balance (if surplus),	\$		\$	By balance (if deficit),

RESERVED FUND ACCOUNT.

Dr.

Cr.

Dr.	\$	\$	Cr.
4. For*	\$		1. By balance of account June 30, 1891,
5. Balance June 30, 1892,	\$		2. By income during the year from amount invested,
			3. By amount transferred from profit and loss account,
6. How is fund invested?	\$		

DEPRECIATION FUND ACCOUNT.

Dr.

Cr.

Dr.	\$	\$	Cr.
4. For*	\$		1. By balance of account June 30, 1891,
5. Balance June 30, 1892,	\$		2. By income during the year from amount invested,
			3. By amount transferred from profit and loss account,
6. How is fund invested?	\$		

* Any sums charged to this account during the year ending June 30, 1892, stating purpose for which used.

Dr.		Cr.	
SINKING FUND COMMISSION.			
1.	For balance of account June 30, 1891,	\$	
2.	For appropriations during the year,	\$	
3.	For cash paid from profits to commissioners,	\$	
4.	For income during the year from amount invested,	\$	
5.	By bonds cancelled,	\$	
6.	By other items, giving particulars, viz. : —	\$	
7.	By balance to new account June 30, 1892,	\$	

<i>Dr.</i>	SINKING FUND ACCOUNT.						<i>Cr.</i>
							\$9
4. For *	1. By balance of account June 30, 1891,	.
5. Balance June 30, 1892,	2. By income during the year from amount invested,	.
						3. By amount transferred from profit and loss account,	.
6. How is fund invested?							\$9

* Any sums charged to this account during the year ending June 30, 1892, stating purpose for which used.

BALANCE SHEET, JUNE 30, 1892.

<i>Assets.</i>		<i>Liabilities.</i>	
Real estate,	\$.	Appropriations for construction,	\$.
Steam plant, . . . . .	. . . . .	Appropriations for extraordinary repairs, . . . . .	. . . . .
Electric plant, . . . . .	. . . . .	Appropriations for bond payments, . . . . .	. . . . .
Electric lines, . . . . .	. . . . .	Appropriations for sinking funds, . . . . .	. . . . .
Arc lamps, . . . . .	. . . . .	Bonds outstanding, . . . . .	. . . . .
Incandescent street lamps, . . . . .	. . . . .	Notes payable, . . . . .	. . . . .
Inside wiring, . . . . .	. . . . .	Unpaid bills, . . . . .	. . . . .
Electric meters, . . . . .	. . . . .	Deposits, . . . . .	. . . . .
Due for electric light and power, . . . . .	. . . . .	Interest due but not paid, . . . . .	. . . . .
Other accounts receivable, . . . . .	. . . . .	Interest accrued, . . . . .	. . . . .
Fuel on hand, . . . . .	. . . . .	Reserved fund, . . . . .	. . . . .
Carbons on hand, . . . . .	. . . . .	Depreciation fund, . . . . .	. . . . .
Oil and waste on hand, . . . . .	. . . . .	Sinking fund account, . . . . .	. . . . .
Incandescent lamps on hand, . . . . .	. . . . .	Other amounts due, . . . . .	. . . . .
Globes on hand, . . . . .	. . . . .	
Other electric materials on hand, . . . . .	. . . . .	
Station tools and appliances, . . . . .	. . . . .	
Distribution tools and appliances, . . . . .	. . . . .	
Horse and wagons, . . . . .	. . . . .	
Cash (or town treasury), . . . . .	. . . . .	
Sinking funds in hands of commissioners, . . . . .	. . . . .	
Total assets, as shown by the books,	\$.	Total liabilities, as shown by the books,	\$.
Profit and loss balance (if deficit),	\$.	Profit and loss balance (if surplus),	\$.

GENERAL INFORMATION.

Location of plant,

Area of land, and size and material of buildings occupied by the plant,

Are the same owned or leased by the town?

Description of motive power:—

Boilers.

No.	MAKER.	Kind of Setting.	Diameter of Shell.	No. of Tubes.	Diameter of Tubes.	Usual Steam Pressure.	Rated Horse-Power.

Engines.

No.	MAKER.	Diameter of Cylinder.	Stroke of Piston.	No. of Revolutions per Minute.	Rated Horse-Power.

Water Wheels.

No.	MAKER.	Diameter.	Fall.	Estimated Horse-Power.

Are the dynamos belted directly to the engines?

Description of dynamos:—

	No.	MAKER.	Capacity of each. ¹	Ampere Current.	Nominal Candle Power.
Arc:—					
Incandescent:— Direct current.					
Municipal incandescent system:— Direct current.					
Incandescent:— Alternating current.					

¹ Number of lamps.

Description of the arc lines : —

CIRCUITS.	Length feet out and return.	SIZE OF WIRE.		ARC LAMPS.		INCANDESCENT LAMPS.				MOTORS.		Volts.
				PUBLIC.	COM- MERCIAL.	PUBLIC.		COM- MERCIAL.				
		No. Gauge.	No. C. P.	No. C. P.	No. C. P.	No.	C. P.	No.	H. P.			
No. 1, No. 2, No. 3, No. 4, No. 5,												

Description of the incandescent lines : —

Direct Current.

FEEDERS.	Number of Wires.	Length of Wire, Feet.	SIZE OF WIRE.		LAMPS SUPPLIED.		Volts.	MOTORS SUPPLIED.		Volts.
			No.	Gauge.	No.	C. P.		No.	H. P.	
No. 1, No. 2, No. 3, No. 4, No. 5,										

Description of the incandescent lines : —

Direct Current.

MAINS.	Number of Wires.	Length of Wire, Feet.	SIZE OF WIRE.		LAMPS ATTACHED.		Volts.	MOTORS ATTACHED.		Volts.
			No.	Gauge.	No.	C. P.		No.	H. P.	
No. 1, No. 2, No. 3, No. 4, No. 5,										

Municipal Incandescent System.

CIRCUITS.	Length feet out and return.	SIZE OF WIRE.		LAMPS.		Volts.
		No.	Gauge.	No.	C. P.	
No. 1, No. 2, No. 3, No. 4, No. 5, No. 6, No. 7, No. 8, No. 9, No. 10,						

Alternating Current.

CIRCUITS.	Length of Wire out and return, feet.	SIZE OF WIRE.		LAMPS.		Volts.	MOTORS.		Volts.
		No.	Gauge.	No.	C. P.		No.	H. P.	
No. 1, No. 2, No. 3, No. 4, No. 5,									

Converters.

No.	No. of Lights each.	Candle-power.	Location of Converters.

Average daily number of street lamps lighted in each month:—

Month.	Arc.	Incandescent.	Month.	Arc.	Incandescent.	Month.	Arc.	Incandescent.
July, .			Nov., .			March,		
Aug., .			Dec., .			April,		
Sept., .			Jan., .			May, .		
Oct., .			Feb., .			June, .		

Number of days in each month that the street circuits were lighted:—

Month.	No. of Days.	Month.	No. of Days.	Month.	No. of Days.	Month.	No. of Days.
July, .		Oct., .		Jan., .		April,	
Aug., .		Nov., .		Feb., .		May, .	
Sept., .		Dec., .		March,		June, .	

Average daily number of hours street lights were run in each month:—

Month.	Hours.	Month.	Hours.	Month.	Hours.	Month.	Hours.
July, .		Oct., .		Jan., .		April, .	
Aug., .		Nov., .		Feb., .		May, .	
Sept., .		Dec., .		March, .		June, .	

What kind of wire is used?

Number of poles set in streets or public ways for electric light lines,

Number of poles set elsewhere for the same purpose,

Materials used for poles,

What other means of supporting wires are used, and to what extent?

Length, in feet, of streets or public ways occupied by overhead wires,

Length, in feet, of underground conduit,

Length, in feet, of wire in the same,

Number of single arc lamps used,

Number of double arc lamps used,

Number of plain carbons used during the year,

Number of copper-coated carbons used during the year,

Number of customers using only arc lights,

Number of customers using only incandescent lights,

Number of customers using only incandescent lights off arc circuits,

Number of customers using both arc and incandescent lights,

Number of meters in use by private consumers June 30, 1891, giving number of each size,

Number of meters in use by private consumers June 30, 1892, giving number of each size,

Number and size of lamps used at station,

How many ampere hours have been supplied during the year from alternating current dynamos?

How many ampere hours have been supplied during the year from dynamos of 110 volts potential?

How many ampere hours have been supplied during the year from dynamos (or generators) of * volts potential?

Schedule of prices for commercial arc lights,

Schedule of prices for commercial and domestic incandescent lights,

Schedule of prices for electric power,

What changes have been made during the year in prices for lights, and when made?

What kinds of electric motors are used, and for what kinds of work are they employed?

Is current furnished for light during the day?

Is current furnished for operating street cars?

Does the town wire buildings? If so, on what terms?

On what terms does the town furnish incandescent lamps and renewals of the same?

Statement of coal and other fuel for year ending June 30, 1892:—

	On hand June 30, 1891.	Received during the Year.	Used during the Year.†	On hand June 30, 1892.
	Tons.	Tons.	Tons.	Tons.
Coal,				
Other Fuel,				

* Please give number of volts potential on such machines.

† Should include shrinkage.

Average cost of same delivered at works,
Average number and wages of men employed, viz. : —

Number of Men.	How Employed.	Average Wages per Month.

What additions, alterations or improvements, not already stated, have been made to or in the electric plant during the year ending June 30, 1892?

What experiments or changes have been made during the year ending June 30, 1892, in the method of generating or distributing the electric light or in the management of the business?

What is the total amount expended for construction during the year ending June 30, 1892?

NAME AND POST-OFFICE ADDRESS OF SELECTMEN.

Manager of Electric Light.

Selectmen.

COMMONWEALTH OF MASSACHUSETTS.

ss.

1892.

Then personally appeared
and severally made oath to the truth of the foregoing statement, by
them subscribed, according to their best knowledge and belief.

Justice of the Peace.

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ACTIVE
BOOKENDING CO., INC.

SEP 7

100 CANTON STREET
CHARLESTON, S.C.

